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EXHIBIT D
PROFFESIONAL FEES FOR THE PERIOD
JULY 1, 2019 THROUGH JULY 31, 2019

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/01/2019				
Bedi, Arpit	Documented the internal controls addressing the risks of material misstatement related to the debt process.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continued to prepare debt guided risk assessment to identify risks of material misstatement related to debt process.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare debt guided risk assessment to identify risks of material misstatement related to debt process.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Continued to document testing of Powerplan segregation of duties internal controls.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Continued to document testing of Powerplan segregation of duties internal controls.	\$200.00	2.5	\$500.00
Bhattacharya, Ayush	Further documented testing of Powerplan segregation of duties internal controls.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document testing of Powerplan segregation of duties internal controls	\$200.00	1.5	\$300.00
Choudhury, Viki	Create user listing validation sheet for the SAP Governance Risk and Compliance system.	\$200.00	3.0	\$600.00
Fazil, Mohamed	Prepare for Identity and Access Management controls walkthrough call.	\$200.00	2.0	\$400.00
Fazil, Mohamed	Prepare IT planning memo summarizing independence considerations and testing approach for reliance vs. reperformance.	\$200.00	1.0	\$200.00
Fazil, Mohamed	Prepare documentation of Identity and Access Management controls testing workpapers.	\$200.00	1.0	\$200.00
Giamanco, Patrick	Discuss with W. Kipkirui (Deloitte) PG&E IT audit testing strategy and project.	\$330.00	0.5	\$165.00
K, Kavya	Create user validations for SAP instance - ERP Central Component (ECC) application controls.	\$120.00	3.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/01/2019				
K, Kavya	Continued to create user validations for SAP instance - ERP Central Component (ECC) application controls.	\$120.00	2.0	\$240.00
Kipkirui, Winnie	Documentation of risks of material misstatement identified associated with information technology for 2019 audit.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Documentation of Ariba controls in the workpaper outlining Risks of material misstatement Associated with Information Technology.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Documentation of Customer Care & Billings system controls in the workpaper outlining Risks of material misstatement Associated with Information Technology.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Discuss with P. Giamanco (Deloitte) PG&E IT audit testing strategy and project.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	IT audit testing strategy update for FY'19 audit.	\$230.00	0.5	\$115.00
Mehra, Shreya	Draft the interim review reports outlining results of our interim review procedures for Q2'19.	\$180.00	1.0	\$180.00
Meredith, Wendy	Review agenda for quarterly review meetings with PG&E management.	\$380.00	0.5	\$190.00
Murdock, Elizabeth	Preparing audit team project plan and budget for quarterly review procedures	\$330.00	1.5	\$495.00
Xue, Ella	Update Customer Care & Billing System control testing workpapers.	\$120.00	3.0	\$360.00
Xue, Ella	Documentation of PowerPlan information technology control testing.	\$120.00	2.0	\$240.00
Xue, Ella	Documentation of PowerPlan information technology control testing.	\$120.00	3.0	\$360.00
Yuen, Jennifer	Prepare the Q2'19 tax provision summary memo as part of interim review procedures.	\$230.00	0.2	\$46.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/02/2019				
Bedi, Arpit	Prepare payroll guided risk assessment to identify risks of material misstatement related to payroll process.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare payroll guided risk assessment to identify risks of material misstatement on audit online.	\$200.00	3.0	\$600.00
Bedi, Arpit	Documented the internal controls addressing the risks of material misstatement related to the payroll process.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Document Ariba system change management testing workpapers.	\$200.00	4.0	\$800.00
Bhattacharya, Ayush	Further documentation of Ariba system change management testing workpapers.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Continue to document Ariba system change management testing workpapers.	\$200.00	2.0	\$400.00
Gillam, Tim	Call with J. Ncho-Oguie, E. Murdock (Deloitte) to discuss planned agenda for Q2 key topics and PG&E internal control findings.	\$380.00	0.6	\$228.00
K, Kavya	Create user validations for SAP instance - Governance and Risk Compliance (GRC) controls.	\$120.00	3.0	\$360.00
K, Kavya	Continued to create user validations for SAP instance - Governance and Risk Compliance (GRC) controls.	\$120.00	2.0	\$240.00
Kamra, Akanksha	Analyze the risks of material misstates associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$230.00	0.2	\$46.00
Kipkirui, Winnie	Prepare for discussion with E. Xue (Deloitte) regarding Advanced Billing System application controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update IT audit project plan for testing strategy updates for FY'19 audit.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/02/2019				
Kipkirui, Winnie	Update IT audit work paper tracker to reflect the systems with risks of material misstatement for FY'19 audit.	\$230.00	2.0	\$460.00
Murdock, Elizabeth	Review control workpapers.	\$330.00	2.4	\$792.00
Murdock, Elizabeth	Call with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss planned agenda for Q2 key topics and PG&E internal control findings.	\$330.00	0.6	\$198.00
Murdock, Elizabeth	Meeting with J. Ncho-Oguie (Deloitte) to discuss PG&E Q2 key topics.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Call with T. Gillam, E. Murdock (Deloitte) to discuss planned agenda for Q2 key topics and PG&E internal control findings.	\$330.00	0.6	\$198.00
Ncho-Oguie, Jean-Denis	Meeting with E. Murdock (Deloitte) to discuss PG&E Q2 key topics.	\$330.00	0.5	\$165.00
Xue, Ella	Update Customer Care & Billing System control testing workpapers.	\$120.00	3.0	\$360.00
Xue, Ella	Continued updating Customer Care & Billing System control testing workpapers.	\$120.00	3.0	\$360.00
Xue, Ella	Update Reporting System Solutions system control workpaper to prepare for walkthrough.	\$120.00	2.0	\$240.00
07/03/2019				
Bedi, Arpit	Prepare property plant and equipment guided risk assessment to identify risks of material misstatement related to property plant and equipment process.	\$200.00	3.0	\$600.00
Bedi, Arpit	Documented planned audit testing procedures to address risks of material misstatement related to property plant and equipment.	\$200.00	3.0	\$600.00
Bedi, Arpit	Documented internal controls mitigating risks of material misstatement related to property plant and equipment	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/03/2019				
Bhattacharya, Ayush	Attend Customer Care & Billing system Walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), J. Lee, D. Utterback, V. Koshevatsky, L. Wenczel, T. Phan, Y. Tangiyeva, M. Wong, K. Reem.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Prepared documentation of control testing related to Customer Care & Billing system.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Attend Reporting System Solutions (RSS) financial reporting system Walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), C. Benson, T. Tipirneni.	\$200.00	1.0	\$200.00
Choudhury, Viki	Attend weekly status call with W. Kipkirui, S. Misra, K. Kavya, M. Fazil (Deloitte).	\$200.00	0.5	\$100.00
K, Kavya	Create request list for controls converted from Work of Others to Independent for current year.	\$120.00	2.0	\$240.00
K, Kavya	Continue to create request list for controls converted from Work of Others to Independent for current year.	\$120.00	2.0	\$240.00
K, Kavya	Status Call with W. Kipkirui (Deloitte) to discuss the status of IT audit testing.	\$120.00	1.0	\$120.00
Kipkirui, Winnie	Documentation of Customer Care & Billings application controls covering access security areas of testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Perform Ariba controls documentation.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Attend Customer Care & Billing Walkthrough and FY'19 Audit kick-off with E. Xue, A. Bhattacharya (Deloitte), J. Lee, D. Utterback, V. Koshevatsky, L. Wenczel, T. Phan, Y. Tangiyeva, M. Wong, K. Reem.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Attend Reporting System Solutions (RSS) financial reporting system Walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), C. Benson, T. Tipirneni.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/03/2019				
Kipkirui, Winnie	Meeting between P. Giamanco, A. Bhattacharya, S. Misra, F. Mohamed, V. Choudhury, K. Kavya, N. Sachin (Deloitte) to discuss the current status of the IT Audit.	\$230.00	0.5	\$115.00
Murdock, Elizabeth	call with T Gillam, J Ncho Oguie, E Murdock (D&T) to discuss planned agenda for Q2 key topics and PG&E internal control findings	\$330.00	1.1	\$363.00
Ncho-Oguie, Jean-Denis	Review risk assessment workpapers for capitalized overhead risk analysis.	\$330.00	1.8	\$594.00
Ncho-Oguie, Jean-Denis	Perform Q2 Transmission Owner Rate Case risk assessment analysis for recoverability under generally accepted accounting principles.	\$330.00	1.1	\$363.00
Ncho-Oguie, Jean-Denis	Review risk assessment workpaper for retirements FY19 risk analysis.	\$330.00	0.9	\$297.00
Xue, Ella	Document the Reporting System Solutions system control design testing.	\$120.00	2.5	\$300.00
Xue, Ella	Documentation of PowerPlan information technology control testing.	\$120.00	2.5	\$300.00
Xue, Ella	Attend Customer Care & Billing Walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), J. Lee, D. Utterback, V. Koshevatsky, L. Wenczel, T. Phan, Y. Tangiyeva, M. Wong, K. Reem.	\$120.00	2.0	\$240.00
Xue, Ella	Attend Reporting System Solutions (RSS) financial reporting system Walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), C. Benson, T. Tipirneni.	\$120.00	1.0	\$120.00
07/04/2019				
Choudhury, Viki	Prepare agenda for process walkthrough call with the PG&E SAP Business Application Software Integrated solution team.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/04/2019				
Fazil, Mohamed	Discussion with D. Wang (PG&E) regarding SAP Business Application Software Integrated Solution controls.	\$200.00	2.0	\$400.00
Fazil, Mohamed	Update design of SAP Business Application Software Integrated Solution controls based on results of walkthrough meeting.	\$200.00	1.0	\$200.00
Fazil, Mohamed	Coordinate scheduling of Identity and Access Management controls walkthrough to be held with Deloitte and PG&E on 7/15.	\$200.00	1.0	\$200.00
K, Kavya	Assess support provided by client for user validation testing of SAP Business Planning and Consolidation application.	\$120.00	2.0	\$240.00
K, Kavya	Prepare final updates to agenda for SAP Basis system walkthrough meeting with W. Cho (PG&E).	\$120.00	1.0	\$120.00
K, Kavya	Create request list for controls converted from Work of Others to Independent for current year.	\$120.00	2.0	\$240.00
07/05/2019				
Bedi, Arpit	Documented the internal controls mitigating the risks of material misstatement related to the accounts payable process.	\$200.00	3.0	\$600.00
Bedi, Arpit	Documented planned audit substantive testing procedures related to accounts payable process.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare accounts payable guided risk assessment to identify risks of material misstatement related to accounts payable process.	\$200.00	3.0	\$600.00
Choudhury, Viki	Meeting with K. Kavya (Deloitte), D. Kung (PG&E) to walkthrough the Company's internal controls related to the SAP Business Application Software Integrated solution system.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/05/2019				
Fazil, Mohamed	Discussion with W. Cho (PG&E) regarding SAP Business Application Software Integrated Solution controls.	\$200.00	3.0	\$600.00
Fazil, Mohamed	Update design of SAP Business Application Software Integrated Solution controls based on results of walkthrough meeting.	\$200.00	3.0	\$600.00
K, Kavya	Update user validation sheets for SAP Business Planning and Consolidation.	\$120.00	3.0	\$360.00
K, Kavya	Meeting with S. Kung (PG&E) and V. Choudhury (Deloitte) to discuss the internal controls related to the Endur accounting system.	\$120.00	2.0	\$240.00
Kamra, Akanksha	Draft responses for the questionnaires related to the audit plan to check audit procedures.	\$230.00	3.0	\$690.00
07/08/2019				
Agarwal, Rima	Prepare summary of alerts summarizing impact of new accounting pronouncements as part of Q2'19 interim review procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Status update meeting with S. Jasinski, B. Rice, V. Hennessy, B. Martin, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$230.00	0.6	\$138.00
Azebu, Matt	Discussion with S. Jasinski, S. Varshney, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the non-routine transactions listing and make selections for quarterly journal entry testing.	\$230.00	2.5	\$575.00
Bhattacharya, Ayush	Document Advanced Billing System testing workpapers.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Update the status of audit support requests on Deloitte Connect site.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Bhattacharya, Ayush	Call with B. Jochum, M. McKinney (PG&E), W. Kipkirui, E. Xue (Deloitte) for Advanced Billing System walkthrough and FY'19 Audit kick-off.	\$200.00	1.0	\$200.00
Choudhury, Viki	Update the user listing validation sheet for the SAP systems to include user roles.	\$200.00	2.0	\$400.00
Fazil, Mohamed	Document design and operating effectiveness of default accounts control for SAP Business Planning and Consolidation system.	\$200.00	3.0	\$600.00
Gillam, Tim	Discussion with S. Jasinski, M. Azebu, S. Varshney, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Analyzed journal entry data for Q1-Q2 2019 to test for risk of management override of controls	\$200.00	0.7	\$140.00
Hennessy, Vincent	Status update meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding PG&E's financial reporting software.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Draft email to H. Bhimani (Deloitte) to request that the Deloitte data specialist team initiate the upload of journal entry data to Deloitte Connect system for testing.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Correspond via email with S. Ali (PG&E) regarding accounting support fee testing.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Correspond with J. Kan (PG&E) regarding PG&E's institutional investor information for the Independence Roadmap.	\$200.00	0.3	\$60.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Jasinski, Samantha	Discussion with M. Azebu, S. Varshney, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with E. Murdock (Deloitte) to discuss reviewer allocation for Q2 quarterly review.	\$290.00	0.4	\$116.00
Jasinski, Samantha	Prepare for discussion with M. Azebu, S. Varshney, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$290.00	0.1	\$29.00
K, Kavya	Create user validations for SAP ERP Central Component (SAP ECC) system	\$120.00	2.0	\$240.00
Kamra, Akanksha	Review the summarized 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$230.00	2.0	\$460.00
Kamra, Akanksha	Draft responses for the questionnaires to the audit plan to enable audit procedures.	\$230.00	1.0	\$230.00
Kamra, Akanksha	Discussion with S. Jasinski, M. Azebu, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Documentation of control design procedures for Advanced Billing System application.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review and documentation of evidence provided for Advanced Billing System application.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Continued to document testing of internal control design procedures for Advanced Billing System application.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Kipkirui, Winnie	Discussion with E. Xue (Deloitte) on Advanced Billing System application controls to prepare for walkthroughs with PG&E teams .	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Call with B. Jochum, M. McKinney (PG&E), A. Bhattacharya, E. Xue (Deloitte) for ABS walkthrough and FY'19 Audit kick-off.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding PG&E's financial reporting software.	\$200.00	0.5	\$100.00
Martin, Blake	Analyze PBOP (Postretirement Benefits other than Pension) and Pension Accounting Policies for Understanding and Control Testing Purposes.	\$200.00	1.6	\$320.00
Martin, Blake	Draft Memo for audit file summarizing determination of engagement risk and planned audit response.	\$200.00	1.2	\$240.00
Martin, Blake	Draft the PG&E Audit Planning Memo.	\$200.00	0.9	\$180.00
Martin, Blake	Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$200.00	0.6	\$120.00
Mehra, Shreya	Prepared the Q2'19 balance sheet analytics summarizing the drivers of period over period fluctuations in balance sheet account balances.	\$180.00	1.6	\$288.00
Mehra, Shreya	Reviewed the PG&E filings on Form 8-K and summarized as part of interim review procedures for Q2'19.	\$180.00	1.0	\$180.00
Meredith, Wendy	Review draft form 10-Q for 2nd quarter.	\$380.00	1.0	\$380.00
Morley, Carlye	Prepare budget to actual financial data for 2019 audit.	\$230.00	1.0	\$230.00
Murdock, Elizabeth	Discussion with S. Jasinski (all Deloitte) to discuss reviewer allocation for Q2 quarterly review.	\$330.00	0.4	\$132.00
Murdock, Elizabeth	Prioritizing audit engagement team tasks for the day	\$330.00	0.1	\$33.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Murdock, Elizabeth	Review testing of design of internal control mitigating risk of material misstatement related to customer billings	\$330.00	2.9	\$957.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, M. Azebu, S. Varshney, T. Gillam, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Schedule second quarter 2019 review meetings.	\$330.00	0.4	\$132.00
Ncho-Oguie, Jean-Denis	Review second quarter significant transaction accounting analysis for journal entries recorded for first close.	\$330.00	1.3	\$429.00
Ncho-Oguie, Jean-Denis	Review balance sheet scoping analysis for fiscal year 2019 year end audit.	\$330.00	1.1	\$363.00
Ncho-Oguie, Jean-Denis	Review prior quarter 10Q disclosures related to regulatory assets and liabilities and regulatory rate cases.	\$330.00	0.9	\$297.00
Ncho-Oguie, Jean-Denis	Review understanding the entity risk analysis workpaper.	\$330.00	0.8	\$264.00
Nguyen, Jessica	Begin Environmental Remediation Liability Site Risk Assessment	\$120.00	2.6	\$312.00
Nguyen, Jessica	Continue working on Environmental Remediation Liability Site Risk Assessment	\$120.00	2.5	\$300.00
Nguyen, Jessica	Continue Working on Environmental Remediation Liability Site Risk Assessment	\$120.00	1.5	\$180.00
Nguyen, Jessica	Discussion with S. Jasinski, M. Azebu, T. Gillam, J. Ncho-Oguie, B. Rice, S. Varshney (Deloitte) regarding quarterly review project plan and weekly priorities.	\$120.00	0.5	\$60.00
Nguyen, Jessica	Prepare for discussion with S. Jasinski, M. Azebu, T. Gillam, J. Ncho-Oguie, B. Rice, S. Varshney (Deloitte) regarding quarterly review project plan and weekly priorities.	\$120.00	0.2	\$24.00

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Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Rice, Blake	Discussion with S. Jasinski, M. Azebu, S. Varshney, T. Gillam, J. Ncho-Oguie, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare the financial statement consolidation workpapers that reconcile account balances from the subsidiary level to the consolidated parent level.	\$230.00	3.9	\$897.00
Rice, Blake	Prepare balance sheet variance analysis.	\$230.00	2.9	\$667.00
Rice, Blake	Status update meeting with S. Jasinski, M. Azebu, V. Hennessy, B. Martin, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$230.00	0.6	\$138.00
Schloetter, Lexie	Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, B. Martin, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Assess the testing of the internal control group for control reliance on billings control.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Close notes on billing control workpaper related to the risks of material misstatement.	\$180.00	3.4	\$612.00
Schloetter, Lexie	Analyze Quarter 2 environmental remediation workpaper.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Close notes on billings control process.	\$180.00	0.8	\$144.00
Sewell, Kyle	Preparation of memo for audit files summarizing the company's energy procurement process including relevant accounting guidance.	\$180.00	1.1	\$198.00
Sewell, Kyle	Respond to questions from S. Varshney (Deloitte) about quarterly independence memo.	\$180.00	0.9	\$162.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Sewell, Kyle	Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, B. Martin, L. Schloetter, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$180.00	0.6	\$108.00
Sewell, Kyle	Draft email to W. Perez (PG&E) regarding energy resource recovery.	\$180.00	0.6	\$108.00
Sewell, Kyle	Update procurement risk of material misstatement workpapers.	\$180.00	0.5	\$90.00
Sewell, Kyle	Draft email to A. Radomyselsky (PG&E) regarding interim journal entry data.	\$180.00	0.4	\$72.00
Sewell, Kyle	Document Potential Adjustment Report internal control workpaper.	\$180.00	3.8	\$684.00
Steele, Bridget	Prepared documentation of audit team's understanding of quarter over quarter fluctuations in income statement balances.	\$120.00	2.6	\$312.00
Steele, Bridget	Continue to document audit team's understanding of quarter over quarter fluctuations in income statement balances.	\$120.00	1.5	\$180.00
Steele, Bridget	Review materials for compliance program testing.	\$120.00	0.9	\$108.00
Steele, Bridget	Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, B. Martin, L. Schloetter, K. Sewell, J. Nguyen (Deloitte) regarding upcoming audit priorities.	\$120.00	0.6	\$72.00
Steele, Bridget	Review Energy Procurement Sectional Memo.	\$120.00	0.6	\$72.00
Varshney, Swati	Discussion with S. Jasinski, M. Azebu, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Xue, Ella	Document Reporting System Solutions system Privileged Access testing.	\$120.00	2.0	\$240.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/08/2019				
Xue, Ella	Call with B. Jochum, M. McKinney (PG&E), A. Bhattacharya, W. Kipkirui (Deloitte) for ABS walkthrough and FY'19 Audit kick-off.	\$120.00	1.0	\$120.00
Xue, Ella	Document the Advanced Billing System testing workpaper.	\$120.00	5.0	\$600.00
07/09/2019				
Agarwal, Rima	Prepare balance sheet analytics summarizing drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	3.0	\$690.00
Azebu, Matt	Review the draft financial statements to provide comments to external reporting group.	\$230.00	2.5	\$575.00
Azebu, Matt	Meeting with B. Rice, J. Ncho Oguie, E. Murdock (Deloitte) to discuss non-routine transactions.	\$230.00	2.4	\$552.00
Azebu, Matt	Meeting with D. Kenna (PGE), B. Rice, E. Murdock (Deloitte) to discuss accounts payable control considerations.	\$230.00	0.6	\$138.00
Azebu, Matt	Discussion with A. Kamra, M. Azebu, S. Varshney, B. Rice (Deloitte) regarding Audit Plan and Scheduling for fiscal year 2019 audit.	\$230.00	0.4	\$92.00
Azebu, Matt	Discussion with J. Hamner, V. Hennessy, S. Varshney (Deloitte) regarding journal entry testing.	\$230.00	0.4	\$92.00
Bedi, Arpit	Prepared documentation of completeness of Q2'19 Interim Review Procedures.	\$200.00	2.5	\$500.00
Bedi, Arpit	Continued to prepare documentation of completeness of Q2'19 Interim Review Procedures.	\$200.00	3.7	\$740.00
Bhattacharya, Ayush	Document Qualifying Facility Information Center (QIC) system testing workpaper.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Update the status of audit support requests on Deloitte Connect site.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/09/2019				
Bhattacharya, Ayush	Document Customer Care & Billing system workpaper.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Attend Qualifying Facility Information Center (QIC) Walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte).	\$200.00	1.5	\$300.00
Choudhury, Viki	Test and documentation of Password configuration control related to the SAP Business Warehouse system.	\$200.00	1.0	\$200.00
Donahue, Nona	Discussion with T. Lewis (PG&E) to discuss Q2'19 tax provision questions.	\$380.00	0.5	\$190.00
Giamanco, Patrick	Meetings with W. Kipkirui (Deloitte) to discuss information technology audit status and questions on IT audit testing and scoping.	\$330.00	2.5	\$825.00
Giamanco, Patrick	Review information technology audit risk assessment documents.	\$330.00	2.1	\$693.00
Giamanco, Patrick	Meeting with S. Jasinski, B. Rice, E. Murdock (Deloitte) to discuss engagement economics.	\$330.00	0.4	\$132.00
Hamner, Jack	Discussion with M. Azebu, V. Hennessy, S. Varshney (Deloitte) regarding journal entry testing.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding closing notes and risks associated with the controls.	\$200.00	1.8	\$360.00
Hennessy, Vincent	Meeting with L. Schloetter (Deloitte), L. Clapper, A. Sandoval, J. Pitman (PG&E) regarding high billings report.	\$200.00	1.1	\$220.00
Hennessy, Vincent	Create additional request for management override sampling.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Discussion with R. Tirado (PG&E) regarding access to the balance sheet and income statement trial balances.	\$200.00	0.7	\$140.00
Hennessy, Vincent	Discussion with K. Sewell (Deloitte) regarding journal entry data.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Discussion with M. Azebu, J. Hamner, S. Varshney (Deloitte) regarding journal entry testing.	\$200.00	0.4	\$80.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/09/2019				
Hennessy, Vincent	Correspond via email with S. Ali (PG&E) regarding accounting support fee testing.	\$200.00	0.3	\$60.00
Jasinski, Samantha	Review draft financial statements on Form 10-Q.	\$290.00	1.8	\$522.00
K, Kavya	Create user validations for SAP ERP Central Component (SAP ECC) system.	\$120.00	2.0	\$240.00
Kamra, Akanksha	Review balance sheet analytics summarizing period over period fluctuations in account balances as part of interim review procedures for Q2.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Documentation of design control procedures for Qualifying Facility Information Center (QIC) application related to power procurement.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review testing workpapers for Qualifying Facility Information Center (QIC) application testing related to power procurement systems.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review and document evidence related to Qualifying Facility Information Center (QIC) application testing related to power procurement systems.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Attend QIC Walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte).	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Continue to review and document evidence provided for Qualifying Facility Information Center (QIC) application testing related to power procurement systems.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the Memo for audit file summarizing determination of engagement risk and planned audit response to determined engagement risk.	\$200.00	3.6	\$720.00
Meredith, Wendy	Read draft form 10-Q for 2nd quarter	\$380.00	2.7	\$1,026.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/09/2019				
Meredith, Wendy	Review draft agenda for quarterly review meetings with PG&E management	\$380.00	0.4	\$152.00
Murdock, Elizabeth	Meeting with M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) to discuss non-routine transactions.	\$330.00	2.4	\$792.00
Murdock, Elizabeth	Review documentation of test of design of internal controls over customer billings process.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting with D. Kenna (PGE), M. Azebu, B. Rice (Deloitte) to discuss accounts payable control considerations.	\$330.00	0.6	\$198.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu, B. Rice, E. Murdock (Deloitte) to discuss non-routine transactions.	\$330.00	2.4	\$792.00
Ncho-Oguie, Jean-Denis	Preparation of analysis for Deloitte issues log for second quarter non-routine transactions.	\$330.00	1.0	\$330.00
Nguyen, Jessica	Address review notes in environmental remediation liability testing workpaper.	\$120.00	2.6	\$312.00
Nguyen, Jessica	Address review notes in consolidated analytic workpaper summarizing period over period fluctuations between the Utility and Consolidated levels.	\$120.00	1.4	\$168.00
Nguyen, Jessica	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	1.2	\$144.00
Nguyen, Jessica	Discussion with L. Schloetter (Deloitte) regarding environmental remediation workpaper.	\$120.00	1.1	\$132.00
Nguyen, Jessica	Begin Corporation Consolidation Analytics.	\$120.00	1.1	\$132.00
Rice, Blake	Meeting with M. Azebu, J. Ncho Oguie, E. Murdock (Deloitte) to discuss non-routine transactions.	\$230.00	2.4	\$552.00
Rice, Blake	Prepare balance sheet variance analysis.	\$230.00	2.0	\$460.00
Rice, Blake	Continued to prepare balance sheet variance analysis.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/09/2019				
Rice, Blake	Meeting with D. Kenna (PGE), M. Azebu, E. Murdock (Deloitte) to discuss accounts payable control considerations.	\$230.00	0.6	\$138.00
Schloetter, Lexie	Discussion with J. Nguyen (Deloitte) regarding environmental remediation workpaper.	\$180.00	1.1	\$198.00
Schloetter, Lexie	Review the environmental remediation liability workpaper.	\$180.00	0.8	\$144.00
Schloetter, Lexie	Prepare for billings control process meeting.	\$180.00	0.3	\$54.00
Schloetter, Lexie	Continue to address manager review notes on customer billings control workpapers.	\$180.00	2.1	\$378.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding closing notes and risks associated with internal control addressing customer billings process.	\$180.00	1.8	\$324.00
Schloetter, Lexie	Address manager review comments on documentation in customer billings control workpapers.	\$180.00	1.3	\$234.00
Schloetter, Lexie	Meeting with V. Hennessy (Deloitte), L. Clapper, A. Sandoval, J. Pitman (PG&E) regarding high billings report.	\$180.00	1.1	\$198.00
Sewell, Kyle	Update energy procurement flowchart.	\$180.00	0.8	\$144.00
Sewell, Kyle	Meet with E. Lopez (PG&E) to discuss insurance risk questionnaire.	\$180.00	0.6	\$108.00
Sewell, Kyle	Discussion with V. Hennessy (Deloitte) regarding journal entry data.	\$180.00	0.6	\$108.00
Sewell, Kyle	Drafted email to E. Lim (Deloitte) regarding journal entry testing specialists.	\$180.00	0.3	\$54.00
Sewell, Kyle	Update quarterly income statement analytic workpaper.	\$180.00	2.0	\$360.00
Sewell, Kyle	Close notes within electric procurement controls.	\$180.00	1.8	\$324.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/09/2019				
Sewell, Kyle	Update memo documenting audit team's understanding of the Company's energy procurement process, including relevant accounting guidance.	\$180.00	1.2	\$216.00
Sewell, Kyle	Update California independent system operator memo.	\$180.00	1.1	\$198.00
Steele, Bridget	Analyze and summarize drivers behind period over period fluctuations in income statement balances.	\$120.00	2.5	\$300.00
Steele, Bridget	Document audit team's planned responses and risk assessment considerations related to the period over period fluctuations in income statement.	\$120.00	1.9	\$228.00
Steele, Bridget	Continued to analyze and summarize drivers behind period over period fluctuations in income statement balances.	\$120.00	1.8	\$216.00
Varshney, Swati	Discussion with M. Azebu, J. Hamner, V. Hennessy (Deloitte) regarding journal entry testing.	\$230.00	0.4	\$92.00
Xue, Ella	Document Electric Procurement Settlement Data System testing Workpaper.	\$120.00	4.0	\$480.00
Xue, Ella	Prepare documentation of Customer Care & Billing system change testing workpaper.	\$120.00	2.5	\$300.00
Xue, Ella	Attend QIC Walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte).	\$120.00	1.5	\$180.00
07/10/2019				
Agarwal, Rima	Prepare balance sheet analytics summarizing drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	3.0	\$690.00
Azebu, Matt	Meeting with S. Hunter, D. Kenna, D. DeMartini, K. Mallonee (PG&E), B. Rice, S. Jasinski (Deloitte) to discuss status of quarterly review procedures.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Azebu, Matt	Discussion with A. Kamra, S. Jasinski, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Review online guided risk assessment for accounts payable.	\$230.00	2.2	\$506.00
Azebu, Matt	Review online guided risk assessment for operating and maintenance expenses.	\$230.00	1.5	\$345.00
Azebu, Matt	Review financial ratio analysis workpaper as part of interim review procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, A. Kamra (Deloitte) regarding audit status and areas of focus for quarterly review.	\$230.00	0.7	\$161.00
Azebu, Matt	Meeting with K. Mallonee (PG&E), B. Rice, S. Jasinski (Deloitte) to discuss comments on draft Form 10-Q.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Update Deloitte Connect site to add audit support requests for automated control testing.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document design and evidence screenshots for reliance/reperformance workpapers.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Attend Endur walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), S. Kung, C. Schurmann, A. Arana (PG&E).	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document Endur accounting system workpaper.	\$200.00	3.0	\$600.00
Choudhary, Devesh	Discussion with W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, A. Kamra, M. Azebu (Deloitte) regarding audit status and areas of focus for quarterly review.	\$380.00	0.7	\$266.00
Choudhury, Viki	Discussion with Jasinski (Deloitte) regarding quarterly review project plan and weekly priorities.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Giamanco, Patrick	Call with J. Cochran (Deloitte) to discuss meeting agenda for quarterly meeting with K. Kay (PG&E) regarding status of IT audit	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review information technology audit workpaper tracker to review the progress of information technology controls testing and prioritize next steps.	\$330.00	3.2	\$1,056.00
Giamanco, Patrick	Review information technology audit workpaper tracker to review the progress of information technology controls testing and prioritize next steps.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Discuss status of automated control testing with W. Kipkirui (Deloitte).	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss testing progress related to information technology controls related to enterprise resource planning system.	\$330.00	1.0	\$330.00
Hennessy, Vincent	Discussion with K. Sewell (Deloitte) to discuss reconciliation of journal entry data to trial balance.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Update independence roadmap for Q2'19.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with L. Schloetter, B. Rice (Deloitte) regarding billings control.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Preparing for meter to cash billings discussion.	\$200.00	0.3	\$60.00
Hennessy, Vincent	Correspond with H. Bhimani (Deloitte) regarding journal entry testing.	\$200.00	0.3	\$60.00
Hennessy, Vincent	Correspond via email with J. Kan (PG&E) regarding PG&E's institutional investor information for the independence roadmap.	\$200.00	0.2	\$40.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding PG&E's trial balance.	\$200.00	0.6	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Hennessy, Vincent	Correspondence with H. Bhimani (Deloitte) regarding journal entry testing approach for Q1-Q2 2019 journal entry testing.	\$200.00	0.6	\$120.00
Jasinski, Samantha	Meeting with J. Ncho-Oguie (Deloitte) to discuss non-routine transactions.	\$290.00	2.4	\$696.00
Jasinski, Samantha	Discussion with B. Rice, B. Martin (Deloitte) regarding benefits (Pension/PBOP) related controls and substantive testing.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting with S. Hunter, D. Kenna, D. DeMartini, K. Mallonee (PG&E), M. Azebu, B. Rice (Deloitte) to discuss status of quarterly review procedures.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with V. Choudhury (Deloitte) regarding quarterly review project plan and weekly priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with W. Meredith, E. Murdock, J. Ncho-Oguie (Deloitte) regarding audit status and areas of focus for quarterly review.	\$290.00	0.7	\$203.00
Jasinski, Samantha	Meeting with D. Kenna (PGE) to discuss AP control findings.	\$290.00	0.6	\$174.00
Jasinski, Samantha	Meeting with K. Mallonee (PG&E), B. Rice, M. Azebu (Deloitte) to discuss comments on draft Form 10-Q.	\$290.00	0.5	\$145.00
K, Kavya	Status Call with W. Kipkirui (Deloitte) to discuss the status of IT audit testing.	\$120.00	1.0	\$120.00
Kamra, Akanksha	Discussion with W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, M. Azebu (Deloitte) regarding audit status and areas of focus for quarterly review.	\$230.00	0.7	\$161.00
Kamra, Akanksha	Review analysis of the risk results for the entity and assess analyst reports to note if additional risks are to be considered for the audit engagement	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Kipkirui, Winnie	Documentation of control design testing procedures for Endur application for access security testing area.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Continued to document control design testing procedures for Endur application for access security testing area.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Attend Endur walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), S. Kung, C. Schurmann, A. Arana (PG&E).	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Discuss status of automated control testing with P. Giamanco (Deloitte).	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with B. Rice, S. Jasinski (Deloitte) regarding benefits (Pension/ PBOP) related controls and substantive testing.	\$200.00	1.5	\$300.00
Martin, Blake	Draft memo for audit file summarizing determination of engagement risk and audit team's planned response.	\$200.00	1.4	\$280.00
Martin, Blake	Set up data analytics request for pension and PBOP (Postretirement Benefit other than Pension) plan liabilities analytic.	\$200.00	1.3	\$260.00
Martin, Blake	Prepare the benefits control workpaper.	\$200.00	0.3	\$60.00
Mehra, Shreya	Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.	\$180.00	3.0	\$540.00
Mehra, Shreya	Continued to prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.	\$180.00	1.0	\$180.00
Meredith, Wendy	Discussion with S. Jasinski, E. Murdock, J. Ncho-Oguie (Deloitte) regarding audit status and areas of focus for quarterly review.	\$380.00	0.7	\$266.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Murdock, Elizabeth	Discussion with S. Jasinski, W. Meredith, J. Ncho-Oguie (Deloitte) regarding audit status and areas of focus for quarterly review.	\$330.00	0.7	\$231.00
Ncho-Oguie, Jean-Denis	Meeting with S. Jasinski (Deloitte) to discuss non-routine transactions.	\$330.00	2.4	\$792.00
Ncho-Oguie, Jean-Denis	Discussion (partial) with S. Jasinski, W. Meredith, E. Murdock (Deloitte) regarding audit status and areas of focus for quarterly review.	\$330.00	0.6	\$198.00
Nguyen, Jessica	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	1.4	\$168.00
Nguyen, Jessica	Further performed tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	1.2	\$144.00
Nguyen, Jessica	Address review notes in environmental remediation liability testing workpaper.	\$120.00	2.6	\$312.00
Nguyen, Jessica	Continued to tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	2.1	\$252.00
Rice, Blake	Discussion with B. Martin, S. Jasinski (Deloitte) regarding benefits (Pension/ PBOP) related controls and substantive testing.	\$230.00	1.5	\$345.00
Rice, Blake	Meeting with S. Hunter, D. Kenna, D. DeMartini, K. Mallonee (PG&E), M. Azebu, S. Jasinski (Deloitte) to discuss status of quarterly review procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Review draft financial statements on Form 10-Q to provide comments to PG&E external reporting.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with K. Mallonee (PG&E), M. Azebu, S. Jasinski (Deloitte) to discuss comments on draft Form 10-Q.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Rice, Blake	Discussion between P. Giamanco, E. Murdock, W. Kipkirui (Deloitte) regarding Automated Controls testing and Advisory timing.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with L. Schloetter, V. Hennessy (Deloitte) regarding billings control.	\$230.00	0.4	\$92.00
Schloetter, Lexie	Close notes to billings controls workpaper.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Update billings control documentation for design factors.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding PG&E's trial balance.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Discussion with A. Yee (PG&E) regarding billings control process.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Discussion with V. Hennessy, B. Rice (Deloitte) regarding billings control.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Continue to close notes to billings control workpaper.	\$180.00	3.6	\$648.00
Schloetter, Lexie	Review and understand environmental remediation workpaper.	\$180.00	1.2	\$216.00
Sewell, Kyle	Draft email to A. Radomyselsky (PG&E) regarding the quarterly trial balance sheet.	\$180.00	0.4	\$72.00
Sewell, Kyle	Continue to document electric balancing account journal entry control.	\$180.00	0.8	\$144.00
Sewell, Kyle	Update natural gas journal entry control workpaper.	\$180.00	0.7	\$126.00
Sewell, Kyle	Continued to update the quarterly income statement revenue analytic.	\$180.00	0.7	\$126.00
Sewell, Kyle	Discussion with V. Hennessy (Deloitte) regarding reconciliation of journal entry data to trial balance extract from enterprise resource planning system (SAP).	\$180.00	0.5	\$90.00
Sewell, Kyle	Draft email to S. Varshney (Deloitte) regarding the independence memo.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/10/2019				
Sewell, Kyle	Draft email to A. Patel (PG&E) regarding invoice payment authorization.	\$180.00	0.4	\$72.00
Sewell, Kyle	Update the quarterly income statement revenue analytic.	\$180.00	1.8	\$324.00
Sewell, Kyle	Document electric balancing account journal entry control.	\$180.00	1.3	\$234.00
Sewell, Kyle	Meet with W. Perez (PG&E) to discuss electric balancing account journal entry control.	\$180.00	1.0	\$180.00
Steele, Bridget	Continued to summarize the drivers behind period over period fluctuations in income statement balances.	\$120.00	4.1	\$492.00
Steele, Bridget	Summarize the drivers behind period over period fluctuations in income statement balances.	\$120.00	3.3	\$396.00
Xue, Ella	Document testing of design of internal control related to Endur accounting system.	\$120.00	4.0	\$480.00
Xue, Ella	Update Customer Care & Billing System control testing workpapers.	\$120.00	2.0	\$240.00
Xue, Ella	Attend Endur walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), S. Kung, C. Schurmann, A. Arana (PG&E).	\$120.00	2.0	\$240.00
Yuen, Jennifer	Roll forward tax summary memo for Q2 2019.	\$230.00	0.7	\$161.00
07/11/2019				
Agarwal, Rima	Continued to prepare documentation of quarterly Independence Memo summarizing audit team's compliance with applicable independence rules as part of Q2'19 interim review procedures.	\$230.00	2.5	\$575.00
Agarwal, Rima	Prepared documentation of quarterly Independence Memo summarizing audit team's compliance with applicable independence rules as part of Q2'19 interim review procedures.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Bedi, Arpit	Prepare documentation of the drivers behind period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continued to prepare documentation of the drivers behind period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Summarized audit team's conclusions regarding the impact of period over period fluctuations in balance sheet account balances on planned audit procedures.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document Meter Data Management System testing workpaper.	\$200.00	2.5	\$500.00
Bhattacharya, Ayush	Update the status of audit support requests in preparation for audit status meeting with C. Lee (PG&E).	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), H. Chen, A. Wang (PG&E).	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Address powerplan privileged access review notes.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte).	\$200.00	1.0	\$200.00
Giamanco, Patrick	Review information technology controls testing workpapers for enterprise resource planning system (SAP).	\$330.00	4.0	\$1,320.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss questions related to automated system controls testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with E. Murdock (Deloitte) to discuss IT Advisory status.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Giamanco, Patrick	Discussion with E. Murdock, W. Kipkirui, B. Rice (Deloitte) regarding automated controls testing and advisory timing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with J. Ncho Oguie (Deloitte) to discuss the state of the PG&E information technology environment as a result of PG&E leadership changes.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Rice, E. Murdock, and W. Kipkirui (all Deloitte) to discuss automated controls testing status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Prepare agenda for meeting related to information technology audit with K. Kay (PG&E) next week.	\$330.00	0.5	\$165.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) internal control considerations related to accounts payable.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Review accounting support fees workpapers.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Research guidance and next steps related to accounting support fees.	\$200.00	0.7	\$140.00
Hennessy, Vincent	Discussion with K. Sewell (Deloitte) regarding journal entry data for Q1 Q2.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Discussion with B. Steele (Deloitte) regarding accounting support fee testing.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Correspond via email with S. Ali (PG&E) regarding accounting support fee testing.	\$200.00	0.2	\$40.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding billing controls.	\$200.00	1.3	\$260.00
Jain, Rachna	Review documentation of drivers behind period over period fluctuations in statement of cash flows as part of interim review procedures for Q2'19.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Perform testing on the Company's Transmisson Owner Formula Rate.	\$290.00	2.8	\$812.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Jasinski, Samantha	Meet with K. Sewell, B. Rice (Deloitte) to discuss lease and procurement workpaper status.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$230.00	0.4	\$92.00
Kipkirui, Winnie	Perform Meter Data Management System design documentation update.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte).	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Prepare documentation related to Endur system testing based on results of meeting with PG&E team.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Discussion with P. Giamanco, E. Murdock, B. Rice (Deloitte) regarding automated controls testing and advisory timing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with E. Xue, A. Bhattacharya (Deloitte), H. Chen, A. Wang (PG&E).	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Attend procedures discussion to identify changes on the Customer Care & Billing system Unix Server with E. Xue (Deloitte).	\$230.00	1.5	\$345.00
Martin, Blake	Document the risks of material misstatements identified related to the benefits process for the 2019 audit.	\$200.00	2.3	\$460.00
Martin, Blake	Review Q2'19 Corporation Consolidated Analytics summarizing period over period fluctuations between consolidated corporation and utility level account balances as part of interim review procedures.	\$200.00	1.4	\$280.00
Mehra, Shreya	Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss quarter 2 PG&E management meetings.	\$380.00	0.3	\$114.00
Meredith, Wendy	Review summary of internal control considerations related to quarter 2 findings.	\$380.00	0.3	\$114.00
Meredith, Wendy	Research Public Company Accounting Oversight Board guidance related to entity payment of support fees.	\$380.00	0.3	\$114.00
Murdock, Elizabeth	Provide comments on control finding wording.	\$330.00	1.4	\$462.00
Murdock, Elizabeth	Discussion with P. Giamanco, W. Kipkirui, B. Rice (Deloitte) regarding automated controls testing and advisory timing.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Call with P. Giamanco (Deloitte) to discuss IT Advisory status.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Call with S. Sreeram (Deloitte) to discuss Q2 project plan and environmental risk assessment.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Call with D. Kenna (PG&E) to discuss accounts payable control finding.	\$330.00	0.1	\$33.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) for internal control considerations related to accounts payable findings.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss quarter 2 PG&E management meetings.	\$330.00	0.3	\$99.00
Nguyen, Jessica	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	3.0	\$360.00
Nguyen, Jessica	Continued to perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	2.1	\$252.00
Nguyen, Jessica	Document audit team's approach of Using the Work of others for reliance on controls testing performed by PG&E Financial Controls and Compliance group.	\$120.00	1.6	\$192.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Nguyen, Jessica	Discussion with L. Schloetter (Deloitte) regarding analytics in Quarter 2.	\$120.00	0.6	\$72.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) regarding automated controls in billings process.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with P. Giamanco, E. Murdock, W. Kipkirui (Deloitte) regarding automated controls testing and advisory timing.	\$230.00	0.5	\$115.00
Rice, Blake	Meet with K. Sewell, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$230.00	0.5	\$115.00
Rice, Blake	Met with K. Sewell, M. Azebu, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare income statement variance analysis.	\$230.00	2.4	\$552.00
Rice, Blake	Continue to prepare income statement variance analysis.	\$230.00	2.4	\$552.00
Schloetter, Lexie	Discussion with J. Nguyen (Deloitte) regarding analytics in Quarter 2.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Meet with D. Demartini (PG&E) to discuss billings control and the internal audit control testing.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Update the testing approach to use the work of others in control testing.	\$180.00	0.3	\$54.00
Schloetter, Lexie	Meet with P. Lui (PG&E), K. Sewell (Deloitte) to discuss trial balance information.	\$180.00	0.3	\$54.00
Schloetter, Lexie	Create control matrix to consider low risk controls identified by PG&E internal audit.	\$180.00	0.3	\$54.00
Schloetter, Lexie	Prepare for meetings with B. Rice, W. Kipkirui (Deloitte) and B. Chan (PG&E) for billings controls.	\$180.00	0.3	\$54.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding billing controls.	\$180.00	1.3	\$234.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Schloetter, Lexie	Prepare for meeting with D. Demartini, J. Pitman (PG&E), V. Hennessy, E. Murdock (Deloitte) for billings controls.	\$180.00	0.2	\$36.00
Schloetter, Lexie	Update billings control workpaper for design factors.	\$180.00	1.1	\$198.00
Schloetter, Lexie	Assessing the client information, including the trial balance, for quarter 2 review procedures	\$180.00	1.0	\$180.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) regarding automated controls in billings process.	\$180.00	1.0	\$180.00
Sewell, Kyle	Review open items within the quarterly independence memo.	\$180.00	1.8	\$324.00
Sewell, Kyle	Review energy procurement internal control testing.	\$180.00	1.6	\$288.00
Sewell, Kyle	Reconcile the trial balance extract from enterprise resource planning system (SAP) to the Company's financial statements.	\$180.00	1.3	\$234.00
Sewell, Kyle	Discussion with V. Hennessy (Deloitte) regarding journal entry data for Q1 Q2.	\$180.00	0.6	\$108.00
Sewell, Kyle	Meet with M. Azebu, B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$180.00	0.5	\$90.00
Sewell, Kyle	Meet with B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$180.00	0.5	\$90.00
Sewell, Kyle	Meet with P. Lui (PG&E), L. Schloetter (Deloitte) to discuss trial balance information.	\$180.00	0.3	\$54.00
Sreeram, Sree	Call with E. Murdock (Deloitte) to discuss Q2 project plan	\$290.00	0.5	\$145.00
Sreeram, Sree	Call with E. Murdock (Deloitte) to discuss environmental remediation liability risk assessment.	\$290.00	0.5	\$145.00
Steele, Bridget	Analyze drivers behind period over period fluctuations in income statement balances.	\$120.00	1.3	\$156.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/11/2019				
Steele, Bridget	Document support for compliance program testing.	\$120.00	0.9	\$108.00
Steele, Bridget	Discussion with V. Hennessy (Deloitte) regarding accounting support fee testing.	\$120.00	0.5	\$60.00
Steele, Bridget	Continue to document support for compliance program testing.	\$120.00	1.3	\$156.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	1.3	\$156.00
Steele, Bridget	Document audit team's planned responses to address the period over period fluctuations in income statement balances.	\$120.00	1.1	\$132.00
Xue, Ella	Attend procedures discussion to identify changes on the CC&B Unix Server with W. Kipkirui (Deloitte).	\$120.00	1.5	\$180.00
Xue, Ella	Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with A. Bhattacharya, W. Kipkirui (Deloitte).	\$120.00	1.5	\$180.00
Xue, Ella	Attend Market Data System (MDS) walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), H. Chen, A. Wang (PG&E).	\$120.00	1.5	\$180.00
Xue, Ella	Document Market Data System (MDS) testing workpaper.	\$120.00	1.5	\$180.00
Xue, Ella	Update Customer Care & Billing System control testing workpapers	\$120.00	2.0	\$240.00
07/12/2019				
Agarwal, Rima	Prepare quarterly statement of cash flows analytics summarizing drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the draft financial statements to provide comments to external reporting group.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/12/2019				
Bedi, Arpit	Document audit team's planned responses to address the period over period fluctuations in balance sheet account balances.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continued to document audit team's planned responses to address the period over period fluctuations in balance sheet account balances.	\$200.00	3.0	\$600.00
Bedi, Arpit	Analyze drivers behind period over period fluctuations in balance sheet account balances.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document Advanced Billing System (ABS) testing workpapers.	\$200.00	4.0	\$800.00
Bhattacharya, Ayush	Update the status of audit support requests on Deloitte Connect site.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Prepare documentation of control workpapers related to information technology controls over system change management.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Attend Windows Active Directory walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), J. Jorajuria, T. Sullivan, N. Casey (PG&E).	\$200.00	1.0	\$200.00
Gillam, Tim	Meeting with W. Meredith, J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.	\$380.00	1.1	\$418.00
Gillam, Tim	Meeting with W. Meredith, J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations related to accounts payable.	\$380.00	0.7	\$266.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) for considerations of Q2'19 capital costs disallowances.	\$380.00	0.4	\$152.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/12/2019				
Hennessy, Vincent	Discussion with L. Schloetter, E. Murdock (Deloitte) regarding gas billing rates.	\$200.00	0.8	\$160.00
Hennessy, Vincent	Discussion with B. Rice, L. Schloetter (Deloitte) regarding gas billing rates.	\$200.00	0.7	\$140.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding Q2 journal entries.	\$200.00	0.7	\$140.00
Hennessy, Vincent	Meeting with L. Schloetter (Deloitte), J. Dinh (PG&E) regarding billings control process.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Meeting with L. Schloetter (Deloitte), L. Bacon (PG&E) regarding gas billing rates.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Review journal entries related to accounting support fees.	\$200.00	0.4	\$80.00
Jasinski, Samantha	Perform testing on transmission owner formula rate.	\$290.00	1.6	\$464.00
Jasinski, Samantha	Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.	\$290.00	1.1	\$319.00
Jasinski, Samantha	Meet with K. Sewell, M. Azebu, B. Rice (Deloitte) to discuss lease and procurement workpaper status.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Edit presentation to be communicated to Audit Committee in July of 2019 related to results of Q2'19 interim review procedures.	\$290.00	0.9	\$261.00
Jasinski, Samantha	Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable.	\$290.00	0.7	\$203.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/12/2019				
Kipkirui, Winnie	Attend Windows/Active Directory walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), J. Jorajuria, T. Sullivan, N. Casey (PG&E).	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update Meter Data Management System control design.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review of Customer care & billings system controls testing workpapers.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Documentation of control design procedures for Windows server for change management testing area.	\$230.00	2.0	\$460.00
Martin, Blake	Draft the benefits process walkthrough workpaper.	\$200.00	0.8	\$160.00
Martin, Blake	Document testing of controls mitigating the risk of management override of controls	\$200.00	0.8	\$160.00
Martin, Blake	Discussion with L. Schloetter (Deloitte) regarding PG&E's financial reporting software.	\$200.00	0.7	\$140.00
Martin, Blake	Update risks of material misstatement workpaper related to benefits.	\$200.00	0.7	\$140.00
Martin, Blake	Update the planning memo summarizing response to risk of management override of controls for FY'19.	\$200.00	0.2	\$40.00
Mehra, Shreya	Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.	\$180.00	1.6	\$288.00
Meredith, Wendy	Meeting with J. Ncho-Oguie, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.	\$380.00	1.1	\$418.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/12/2019				
Meredith, Wendy	Meeting with J. Ncho-Oguie, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable.	\$380.00	0.7	\$266.00
Murdock, Elizabeth	Summarized audit team findings for Q2'19 management meetings related to internal control considerations	\$330.00	1.7	\$561.00
Murdock, Elizabeth	Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.	\$330.00	1.1	\$363.00
Murdock, Elizabeth	Discussion with L. Schloetter (Deloitte) regarding billings control process.	\$330.00	0.9	\$297.00
Murdock, Elizabeth	Discussion with V. Hennessy, L. Schloetter (Deloitte) regarding gas billing rates.	\$330.00	0.8	\$264.00
Murdock, Elizabeth	Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable.	\$330.00	0.7	\$231.00
Ncho-Oguie, Jean-Denis	Meeting with W. Meredith, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.	\$330.00	1.1	\$363.00
Ncho-Oguie, Jean-Denis	Meeting with W. Meredith, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable.	\$330.00	0.7	\$231.00
Ncho-Oguie, Jean-Denis	Meeting with A. Duran (PGE) to discuss wildfire cost recoverability.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/12/2019				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) for considerations of Q2'19 capital costs disallowances.	\$330.00	0.4	\$132.00
Nguyen, Jessica	.Discussion with V. Hennessy (Deloitte) regarding Q2 journal entries testing as part of interim review procedures.	\$120.00	0.4	\$48.00
Rice, Blake	Continue to prepare income statement variance analysis.	\$230.00	3.9	\$897.00
Rice, Blake	Prepare income statement variance analysis.	\$230.00	2.9	\$667.00
Rice, Blake	Meet with K. Sewell, M. Azebu, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$230.00	1.0	\$230.00
Rice, Blake	Review audit status and audit plan for July.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with V. Hennessy, L. Schloetter (Deloitte) regarding gas billing rates.	\$230.00	0.7	\$161.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Analyze the billings control process and impacts of gas billings control.	\$180.00	2.0	\$360.00
Schloetter, Lexie	Discussion with E. Murdock (Deloitte) regarding billings control process.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Discussion with V. Hennessy, E. Murdock (Deloitte) regarding gas billing rates.	\$180.00	0.8	\$144.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding Q2 journal entries.	\$180.00	0.7	\$126.00
Schloetter, Lexie	Discussion with V. Hennessy, B. Rice (Deloitte) regarding gas billing rates.	\$180.00	0.7	\$126.00
Schloetter, Lexie	Meeting with V. Hennessy (Deloitte), J. Dinh (PG&E) regarding billings control process.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Meeting with V. Hennessy (Deloitte), L. Bacon (PG&E) regarding gas billing rates.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/12/2019				
Sewell, Kyle	Draft email to M. Devita, R. Sharma (PG&E) related to items presented for potential adjustment each month.	\$180.00	0.8	\$144.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	2.5	\$300.00
Xue, Ella	Prepare documentation of Endur system testing workpapers.	\$120.00	5.0	\$600.00
Xue, Ella	Prepare a listing of the documents to be provided by the client for 2019 IT audit testing.	\$120.00	2.0	\$240.00
Xue, Ella	Attend (partial) Windows Active Directory server walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), J. Jorajuria, T. Sullivan, N. Casey (PG&E).	\$120.00	1.0	\$120.00
07/13/2019				
Gillam, Tim	Review the Form 10-Q.	\$380.00	2.5	\$950.00
Jasinski, Samantha	Review second draft of the Company's Q2 financial statements on Form 10-Q.	\$290.00	2.0	\$580.00
07/14/2019				
Gillam, Tim	Review Form 10Q.	\$380.00	3.0	\$1,140.00
Meredith, Wendy	Review draft Form 10-Q.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review draft 10Q financial statements.	\$330.00	2.3	\$759.00
07/15/2019				
Azebu, Matt	Discussion with B. Rice (Deloitte), L. Cheng (PG&E) regarding Q2'19 board of directors meeting minutes.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with B. Rice, B. Martin, V. Hennessy, L. Schloetter, and K. Sewell (Deloitte) regarding weekly updates and priorities.	\$230.00	0.6	\$138.00
Azebu, Matt	Review draft financial statements to prepare for comment meeting with client's external reporting group	\$230.00	1.8	\$414.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Bedi, Arpit	Analyze the risk assessment considerations related to period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.	\$200.00	3.5	\$700.00
Bedi, Arpit	Continued to analyze the risk assessment considerations related to period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.	\$200.00	2.5	\$500.00
Bedi, Arpit	Discussion with A. Kamra, S. Jasinski, S. Varshney, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$200.00	0.5	\$100.00
Bhimani, Harika	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	1.0	\$230.00
Choudhury, Viki	Attend (partial) Identity and Access Management (IAM) controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue, K. Kavya, M. Fazil (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen.	\$200.00	1.5	\$300.00
Fazil, Mohamed	Attend Identity and Access Management controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue, K. Kavya, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen (all PG&E).	\$200.00	3.0	\$600.00
Fazil, Mohamed	Document design and operating effectiveness of authentication (password) control for SAP Business Planning and Consolidation system.	\$200.00	3.0	\$600.00
Fazil, Mohamed	Discussion with S. Nambiar (Deloitte) regarding the request of evidence of change management controls being implemented.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Gillam, Tim	Review materiality memo summarizing audit team considerations in determination of materiality for 2019 audit.	\$380.00	1.5	\$570.00
Gillam, Tim	Discussion with J. Wells (PG&E) on critical 2nd quarter accounting / business matters.	\$380.00	1.0	\$380.00
Gillam, Tim	Review Form 10Q.	\$380.00	2.5	\$950.00
Hennessy, Vincent	Meet with K. Sewell (Deloitte), A. Radomyselsky (PG&E) regarding journal entry testing data.	\$200.00	0.3	\$60.00
Hennessy, Vincent	Work on Q2 journal entry testing.	\$200.00	1.9	\$380.00
Hennessy, Vincent	Discussion with K. Sewell (Deloitte) to discuss reconciliation of journal entry data to trial balance.	\$200.00	1.2	\$240.00
Hennessy, Vincent	Correspond via email with P. Lui, M. Lum, T. Li (PG&E) regarding journal entry support.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Meeting with M. Azebu, B. Rice, B. Martin, L. Schloetter, K. Sewell (Deloitte) regarding weekly updates and priorities.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Update customer accounts receivable risk assessment.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte), J. Pitman (PG&E) regarding further testing plans for billings controls.	\$200.00	0.3	\$60.00
Jasinski, Samantha	Review testing of design of the electric energy procurement internal controls	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review testing of design of the gas procurement internal controls	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review procurement accounting methodology overview workpaper.	\$290.00	1.2	\$348.00
Jasinski, Samantha	Review draft 2 of form 10-Q.	\$290.00	1.2	\$348.00
Jasinski, Samantha	Address comments in quarterly audit committee communication presentation.	\$290.00	0.8	\$232.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Jasinski, Samantha	Discussion with A. Kamra, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$290.00	0.5	\$145.00
K, Kavya	Attend Identity and Access Management controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue, M. Fazil, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen (PG&E).	\$120.00	3.0	\$360.00
K, Kavya	Document IT controls related to SAP ERP Central Component (SAP ECC).	\$120.00	3.0	\$360.00
Kamra, Akanksha	Review independence memo.	\$230.00	3.0	\$690.00
Kamra, Akanksha	Discussion with S. Jasinski, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Kamra, Akanksha	Review Summary of Alerts summarizing new accounting pronouncements and their impact on the Q2'19 financial statements.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Attend Identity and Access Management system controls walkthrough and FY'19 Audit kick-off with E. Xue, K. Kavya, M. Fazil, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Design update of Identity and Access Management controls.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Perform Identity and Access Management system design documentation.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Continued to prepare Identity and Access Management system design documentation.	\$230.00	2.0	\$460.00
M, Nikitha	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Martin, Blake	Meeting with M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell (Deloitte) regarding weekly updates and priorities.	\$200.00	0.6	\$120.00
Martin, Blake	Update documentation with the benefits control working paper and align risks identified to same.	\$200.00	1.6	\$320.00
Martin, Blake	Update benefits control documentation for FY'19 testing.	\$200.00	1.3	\$260.00
Martin, Blake	Review the prepared Q2'19 Corporate consolidation analytic workpaper.	\$200.00	1.3	\$260.00
Martin, Blake	Edit the prepared Q2'19 Corporate consolidation analytic workpaper.	\$200.00	1.3	\$260.00
Martin, Blake	Obtain and review the company prepared Benefit (Hire to Retire) related account reconciliations.	\$200.00	1.0	\$200.00
Mehra, Shreya	Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.	\$180.00	3.0	\$540.00
Mehra, Shreya	Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.	\$180.00	1.5	\$270.00
Meredith, Wendy	Review comments on draft Form 10-Q.	\$380.00	0.6	\$228.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss audit status and process.	\$380.00	0.3	\$114.00
Meredith, Wendy	Respond to emails from T. Gillam (Deloitte) related to PG&E quarter 2 accounting and disclosure matters.	\$380.00	0.3	\$114.00
Meredith, Wendy	Review draft Form 10-Q.	\$380.00	1.7	\$646.00
Meredith, Wendy	Review PG&E audit planning and risk assessment workpapers.	\$380.00	1.2	\$456.00
Nambiar, Sachin	Discussion with M. Fazil (Deloitte) regarding the request of evidence of change management controls being implemented.	\$120.00	1.0	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss audit status and process.	\$330.00	0.3	\$99.00
Rice, Blake	Prepare balance sheet variance analytics.	\$230.00	3.4	\$782.00
Rice, Blake	Tie out procedures related to officer draft of financial statements prepared on Form 10-Q.	\$230.00	3.0	\$690.00
Rice, Blake	Address comment within audit scoping workpapers.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with M. Azebu (Deloitte), L. Cheng (PG&E) regarding Q2'19 board of directors meeting minutes.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with M. Azebu, B. Martin, V. Hennessy, L. Schloetter, K. Sewell (Deloitte) regarding weekly updates and priorities.	\$230.00	0.6	\$138.00
Rice, Blake	Discussion with A. Kamra, S. Jasinski, S. Varshney, A. Bedi (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on the environmental remediation liability workpaper.	\$180.00	2.0	\$360.00
Schloetter, Lexie	Document billings control selections regarding gas rate changes.	\$180.00	1.5	\$270.00
Schloetter, Lexie	Close notes on billings control workpaper.	\$180.00	1.2	\$216.00
Schloetter, Lexie	Analyze the automated control documents for the accounts payable process.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Update board minutes document for quarter 2 review procedures.	\$180.00	0.7	\$126.00
Schloetter, Lexie	Meeting with M. Azebu, B. Rice, B. Martin, V. Hennessy, K. Sewell (Deloitte) regarding weekly updates and priorities.	\$180.00	0.6	\$108.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Schloetter, Lexie	Meeting with B. Baldwin (PG&E) to document further billings control selections.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte), J. Pitman (PG&E) regarding further testing plans for billings controls.	\$180.00	0.3	\$54.00
Sewell, Kyle	Meet with V. Hennessy (Deloitte), A. Radomyselsky (PG&E) regarding journal entry testing data.	\$180.00	0.3	\$54.00
Sewell, Kyle	Format journal entry data for interim journal entry testing.	\$180.00	1.5	\$270.00
Sewell, Kyle	Discussion with V. Hennessy (Deloitte) regarding reconciliation of journal entry data to trial balance extract from enterprise resource planning system (SAP).	\$180.00	1.2	\$216.00
Sewell, Kyle	Meeting with M. Azebu, B. Rice, B. Martin, V. Hennessy, L. Schloetter (Deloitte) regarding weekly updates and priorities.	\$180.00	0.6	\$108.00
Sewell, Kyle	Review email from H. Bhimani (Deloitte) regarding interim journal entry testing.	\$180.00	0.3	\$54.00
Varshney, Swati	Review various independence considerations summarizing compliance with Deloitte independence policies and Securities and Exchange Commission rules and regulations.	\$230.00	1.5	\$345.00
Varshney, Swati	Discussion with A. Kamra, S. Jasinski, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Varshney, Swati	Discussion with A. Kamra, S. Jasinski, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.	\$230.00	0.5	\$115.00
Varshney, Swati	Draft memo related to various enforcement, litigation and regulatory matters related to the company.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/15/2019				
Xue, Ella	Attend (partial) Identity and Access Management system controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, K. Kavya, M. Fazil, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen.	\$120.00	1.5	\$180.00
Xue, Ella	Document testing of IT controls related to Endur accounting system.	\$120.00	2.0	\$240.00
Xue, Ella	Prepare Oracle Identity Manager identity and access management system testing workpaper documentation.	\$120.00	1.5	\$180.00
Xue, Ella	Continued testing of IT controls related to Endur accounting system.	\$120.00	1.5	\$180.00
Xue, Ella	Assess and documented the supporting documents provided by client for automated controls testing.	\$120.00	0.5	\$60.00
07/16/2019				
Agarwal, Rima	Address notes in quarterly statement of cash flows analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	2.5	\$575.00
Agarwal, Rima	Continued to address notes in quarterly statement of cash flows analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	2.5	\$575.00
Azebu, Matt	Meet with B. Rice, W. Meredith (Deloitte), K. Mallonee (PG&E) to discuss comments on Form 10-Q draft.	\$230.00	0.8	\$184.00
Azebu, Matt	Ran trial balance reports as of June 30, 2019 to reconcile journal entry data to trial balance activity.	\$230.00	0.5	\$115.00
Azebu, Matt	Review comments for external reporting on Q2 Form 10-Q financial statements.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/16/2019				
Azebu, Matt	Meetings with J. Garboden, J. Martinez, S. Schirle, E. Seals, C. Middlekauf related to status of enforcement matters (i.e. orders instituting investigation) (all PG&E).	\$230.00	1.4	\$322.00
Bedi, Arpit	Continued to document the drivers of period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.	\$200.00	2.0	\$400.00
Bedi, Arpit	Traced and agreed the balance sheet account balances per the financial statements prepared on Form 10-Q to the trial balance	\$200.00	1.5	\$300.00
Bedi, Arpit	Review fluctuations in balance sheet account balances to reassess the risk of material misstatement for the related account balances and classes of transactions.	\$200.00	2.5	\$500.00
Bedi, Arpit	Obtained SAP account modification report for Q2'19 and updated trial balance mapping for new balance sheet accounts	\$200.00	2.0	\$400.00
Fazil, Mohamed	Document design and operating effectiveness of default accounts control for SAP Business Planning and Consolidation system.	\$200.00	2.0	\$400.00
Fazil, Mohamed	Document design and operating effectiveness of default accounts control for SAP Business Planning and Consolidation system.	\$200.00	2.0	\$400.00
Hennessy, Vincent	Update Q2 journal entry testing.	\$200.00	2.8	\$560.00
Hennessy, Vincent	Update journal entry testing for Q2 based on meetings.	\$200.00	2.2	\$440.00
Hennessy, Vincent	Meeting with N. Nguyen, J. Pitman (PG&E), L. Schloetter (Deloitte) regarding billing rate changes.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Meeting with T. Li (PG&E) related to Q2 journal entry support.	\$200.00	0.6	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/16/2019				
Hennessy, Vincent	Correspond via email with T. Li (PG&E) regarding journal entry support.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Meeting with P. Lui (PG&E) regarding Q2 journal entry support.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Discussion with K. Sewell (Deloitte) regarding journal entry data.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Continue to correspond via email with P. Lui (PG&E) regarding Q2 journal entry support.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding billings control.	\$200.00	0.3	\$60.00
Hennessy, Vincent	Prepare for meter to cash billings discussion with M. Nguyen, J. Pitman (PG&E).	\$200.00	0.3	\$60.00
Jasinski, Samantha	Review risks of material misstatement identified and the related planned audit procedures for the company's energy procurement process	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Review testing of design of the energy procurement internal controls	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review the process flow diagram summarizing the electric/gas energy procurement process, including the risks of material misstatement and internal controls mitigating those risks	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with B. Rice, M. Azebu, W. Meredith (all Deloitte), and K. Mallonee (PG&E) to discuss audit team's comments on the draft financial statements	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with B. Rice, M. Azebu, E. Murdock, S. Jasinski (all Deloitte), D. DeMartini, D. Kenna and C. Baxter (PG&E) to discuss Q2'19 internal control considerations	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with E. Murdock (Deloitte) to discuss status of audit and Q2 review.	\$290.00	0.4	\$116.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/16/2019				
K, Kavya	Test controls over user access related to SAP Governance Risk and Compliance system.	\$120.00	3.0	\$360.00
K, Kavya	Test controls over segregation of duties related to SAP Governance Risk and Compliance system.	\$120.00	3.0	\$360.00
Kamra, Akanksha	Review balance sheet analytics summarizing period over period fluctuations in account balances as part of interim review procedures for Q2.	\$230.00	1.0	\$230.00
Kamra, Akanksha	Review independence memo.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Perform testing of controls mitigating risks of material misstatement related to Identity and Access Management for SAP.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Continued testing of controls mitigating risks of material misstatement related to Identity and Access Management for SAP.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document testing of design of controls related to access security for Advanced Billing System	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review audit strategy for testing Identity and Access Management controls.	\$230.00	1.0	\$230.00
M, Nikitha	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.0	\$460.00
Martin, Blake	Document review note updates to the corporate consolidation working paper.	\$200.00	4.0	\$800.00
Martin, Blake	Document testing of control design related to the benefits account reconciliation review.	\$200.00	0.8	\$160.00
Meredith, Wendy	Review quarter 2 management representation letter.	\$380.00	1.3	\$494.00
Meredith, Wendy	Meet with M. Azebu, B. Rice (Deloitte), K. Mallonee (PG&E) to discuss comments on Form 10-Q draft.	\$380.00	0.8	\$304.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/16/2019				
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss quarterly review status and procedures.	\$380.00	0.6	\$228.00
Murdock, Elizabeth	Meeting with S. Jasinski (Deloitte) to discuss status of audit and Q2 review.	\$330.00	0.4	\$132.00
Murdock, Elizabeth	Call with J. Varkey, T. White (Deloitte) to discuss environmental risk assessment procedures for 2018 audit.	\$330.00	0.2	\$66.00
Nambiar, Sachin	Prepare the control testing workpapers for information technology segregation of duties controls related to SAP business warehouse system.	\$120.00	1.5	\$180.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss quarterly review status and procedures.	\$330.00	0.6	\$198.00
Nkinzingabo, Rudy	Review tax specialist planning and scoping memo outlining risk assessment and scope of work to be performed by tax specialists as part of audit.	\$290.00	2.0	\$580.00
Rice, Blake	Prepare income statement variance analytics.	\$230.00	3.9	\$897.00
Rice, Blake	Address comments for Corporation to Utility analytics.	\$230.00	2.0	\$460.00
Rice, Blake	Meet with M. Azebu, W. Meredith (Deloitte), K. Mallonee (PG&E) to discuss comments on Form 10-Q draft.	\$230.00	0.8	\$184.00
Schloetter, Lexie	Close notes on billings control workpapers.	\$180.00	2.5	\$450.00
Schloetter, Lexie	Update control workpaper for implementation selections related to billings control on the electric rates.	\$180.00	2.3	\$414.00
Schloetter, Lexie	Document implementation selections for billings control workpaper.	\$180.00	1.5	\$270.00
Schloetter, Lexie	Meeting with N. Nguyen, J. Pitman (PG&E), V. Hennessy (Deloitte) regarding billing rate changes.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Prepare for billings control walkthrough over billings rate changes.	\$180.00	0.8	\$144.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/16/2019				
Schloetter, Lexie	Document selections of test bills related to the billing test received from N. Nguyen(PG&E).	\$180.00	0.7	\$126.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding billings control.	\$180.00	0.3	\$54.00
Sewell, Kyle	Update potential adjustment report monthly meeting control workpaper.	\$180.00	0.9	\$162.00
Sewell, Kyle	Draft email to H. Bhimani (Deloitte) regarding status of interim journal entry testing.	\$180.00	0.7	\$126.00
Sewell, Kyle	Meet with M. Rodriguez (PG&E) to discuss monthly journal entry adjustment report.	\$180.00	0.7	\$126.00
Sewell, Kyle	Prepare quarterly review reports to be provided to audit committee and PG&E senior management at Q2 audit committee meeting	\$180.00	0.6	\$108.00
Sewell, Kyle	Discussion with V. Hennessy (Deloitte) regarding journal entry data.	\$180.00	0.4	\$72.00
Sewell, Kyle	Meet with A. Radomyselsky (PG&E) to obtain updated journal entry data.	\$180.00	0.3	\$54.00
Varkey, Jamie	Call with T. White, E. Murdock (Deloitte) to discuss environmental risk assessment procedures for 2018 audit.	\$330.00	0.2	\$66.00
Varshney, Swati	Further analyze cash flow items at each line item level.	\$230.00	2.0	\$460.00
Varshney, Swati	Continue analyzing cash flow items at each line item level.	\$230.00	3.0	\$690.00
Varshney, Swati	Analyze cash flow items at each line item level.	\$230.00	3.0	\$690.00
White, Teal	Call with J. Varkey, E. Murdock (Deloitte) to discuss environmental risk assessment procedures for 2018 audit.	\$330.00	0.2	\$66.00
Xue, Ella	Perform Market Data System (price risk management) workpaper documentation.	\$120.00	4.0	\$480.00
Xue, Ella	Perform Endur (procurement) system workpaper documentation.	\$120.00	3.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/16/2019				
Xue, Ella	Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests .	\$120.00	0.5	\$60.00
Yuen, Jennifer	Roll forward Q2 effective tax rate workpaper.	\$230.00	0.3	\$69.00
07/17/2019				
Agarwal, Rima	Address notes in quarterly balance sheet analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	2.0	\$460.00
Agarwal, Rima	Continued to address manager review notes in quarterly balance sheet analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.	\$230.00	2.0	\$460.00
Azebu, Matt	Discussion with E. Murdock, B. Rice (Deloitte) regarding Q2'19 and overall audit status.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with T. Pemberton, W. Meredith, E. Murdock, J. Ncho-Oguie, B. Rice, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with C. Middlekauf, J. Martinez (PG&E) to discuss the status of regulatory matters (orders instituting investigation) and accounting impacts for second quarter.	\$230.00	0.4	\$92.00
Bedi, Arpit	Document balance sheet analytics workpaper for Q2'19.	\$200.00	4.0	\$800.00
Bedi, Arpit	Update independent workpaper for Q2'19.	\$200.00	2.5	\$500.00
Cochran, James	Call with P. Giamanco (Deloitte), B. Cowens, M. Strasburger (PG&E) to discuss B. Cowens' departure from PG&E and transition to new Director of Information Security, M. Strasburger.	\$380.00	0.5	\$190.00
Cochran, James	Meeting with P. Giamanco (Deloitte) to discuss PG&E IT audit status and approach.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Fazil, Mohamed	Document design and operating effectiveness of global settings control for SAP Business Planning and Consolidation system.	\$200.00	2.0	\$400.00
Fazil, Mohamed	Continued to document design and operating effectiveness of global settings control for SAP Business Planning and Consolidation system.	\$200.00	1.0	\$200.00
Fazil, Mohamed	Weekly update call with W. Kipkirui, K. Kavya, S. Nambiar (Deloitte) to discuss status of automated control testing.	\$200.00	0.5	\$100.00
Giamanco, Patrick	Review IT audit status and audit approach in preparation for meeting with K. Kay (PG&E).	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with J. Cochran (Deloitte), B. Cowens, M. Strasburger (PG&E) to discuss B. Cowens' departure from PG&E and transition to new Director of Information Security.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with J. Cochran (Deloitte) to discuss PG&E IT audit status and approach.	\$330.00	0.5	\$165.00
Gillam, Tim	Prepare for the meeting with D. Mielle (PG&E) to discuss the agenda for the upcoming audit committee meeting summarizing results of Q2 review procedures.	\$380.00	2.0	\$760.00
Gillam, Tim	Meet with J. Ncho-Oguie (Deloitte) and D. Mielle (Audit Committee Chair) to discuss quarterly review status and procedures.	\$380.00	1.1	\$418.00
Hennessy, Vincent	Document journal entry testing.	\$200.00	3.6	\$720.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding variance analysis documentation.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Obtain journal entry support for journal entry testing.	\$200.00	0.8	\$160.00
Hennessy, Vincent	Discussion with P. Lui (PG&E) regarding journal entries selected for testing.	\$200.00	0.7	\$140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Hennessy, Vincent	Work on Q2 tie-out of financial statements to client supporting schedules	\$200.00	0.6	\$120.00
Hennessy, Vincent	Update trial balance and leadsheets as of June 30, 2019 for interim audit testing.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding billings control.	\$200.00	0.4	\$80.00
Jasinski, Samantha	Review testing of design of the gas procurement internal controls	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Review testing of design of the electric energy procurement internal controls	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review the walkthrough of energy procurement process documenting understanding of the flow of transactions and risks of material misstatement	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discuss with K. Sewell (Deloitte) energy procurement notes.	\$290.00	1.3	\$377.00
Jasinski, Samantha	Meeting with S. Jasinski, B. Rice, M. Azebu, E. Murdock (all Deloitte), S. Hunter, K. Mallonee, C. Baxter, D. DeMartini (all PG&E) to discuss status of quarterly review procedures and communicate open item requests	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with B. Rice, E. Murdock, M. Azebu, S. Jasinski (all Deloitte) to discuss status of audit against project plan and identify priorities for the week	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with W. Meredith, E. Murdock, J. Ncho-Oguie (Deloitte) to discuss the status of second quarter review procedures.	\$290.00	0.5	\$145.00
K, Kavya	Call with W. Kipkirui, M. Fazil, S. Nambiar (Deloitte) to discuss status of IT controls testing.	\$120.00	0.5	\$60.00
K, Kavya	Continued to document testing of database controls for SAP ERP Central Component (SAP ECC).	\$120.00	2.0	\$240.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
K, Kavya	Status call with W. Kipkirui (Deloitte) to discuss the status of IT audit testing.	\$120.00	1.0	\$120.00
K, Kavya	Work on documentation of testing of database controls for SAP ERP Central Component (SAP ECC).	\$120.00	2.5	\$300.00
Kamra, Akanksha	Review interim summary memo.	\$230.00	1.5	\$345.00
Kamra, Akanksha	Discussion with Discussion with S. Jasinski, M. Azebu, S. Varshney, B. Rice (Deloitte) regarding quarterly review project plan.	\$230.00	0.4	\$92.00
Kipkirui, Winnie	Continue to perform IAM (Oracle Identity Manager related controls) controls documentation.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Perform Customer Care & Billing application testing documentation.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Perform IAM (Oracle Identity Manager related controls) controls documentation.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Continued to prepare Customer Care & Billing application testing documentation.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Weekly update call with K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss current status of IT Audit.	\$230.00	0.5	\$115.00
M, Nikitha	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.0	\$460.00
Martin, Blake	Update documentation within the Quarterly Corp. Consolidated Analytic workpaper.	\$200.00	1.3	\$260.00
Martin, Blake	Draft documentation of the risks of material misstatement identified related to operating and maintenance expense / accounts payable process (Source to Pay) for the 2019 audit.	\$200.00	1.1	\$220.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding variance analysis documentation.	\$200.00	0.9	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Meredith, Wendy	Discussion with E. Murdock, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting with C. Middlekauf, J. Martinez (PG&E) to discuss the status of regulatory matters (Order Instituting Investigation) and accounting impacts for second quarter.	\$380.00	0.4	\$152.00
Meredith, Wendy	Review Company prepared memo related to second quarter accounting transactions.	\$380.00	0.3	\$114.00
Murdock, Elizabeth	Discussion with B. Rice, M. Azebu (Deloitte) regarding Q2'19 and overall audit status.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting with E. Hyppolite (PG&E), L. Schloetter (Deloitte) to discuss environmental accrual changes for Q2.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion between T. Pemberton, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu (Deloitte) to discuss the status of second quarter review procedures.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Discussion with W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.	\$330.00	0.5	\$165.00
Nambiar, Sachin	Weekly update call with W. Kipkirui, K. Kavya, M. Fazil (Deloitte) to discuss status of information technology controls testing related to Powerplan system.	\$120.00	0.5	\$60.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam (Deloitte) and D. Mielle (Audit Committee Chair) to discuss quarterly review status and procedures.	\$330.00	1.1	\$363.00
Ncho-Oguie, Jean-Denis	Discussion with W. Meredith, E. Murdock, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.	\$330.00	0.5	\$165.00
Nguyen, Jessica	Tie out income statement.	\$120.00	2.3	\$276.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Nguyen, Jessica	Continued to tie out amounts disclosed in Notes to the Q2'19 financial statements to supporting client supporting schedules.	\$120.00	2.1	\$252.00
Nguyen, Jessica	Tie out balance sheet.	\$120.00	1.9	\$228.00
Nguyen, Jessica	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	1.7	\$204.00
Nkinzingabo, Rudy	Review effective tax rate workpaper and supporting files.	\$290.00	2.7	\$783.00
Nkinzingabo, Rudy	Review effective tax rate workpaper and supporting files provided by T. Lewis (PG&E).	\$290.00	2.0	\$580.00
Nkinzingabo, Rudy	Review the draft Q2 10Q to identify new items for the quarter with potential tax impact.	\$290.00	2.0	\$580.00
Nkinzingabo, Rudy	Review uncertain tax position analysis provided by T. Lewis, B. Wong.	\$290.00	0.7	\$203.00
Nkinzingabo, Rudy	Review tax balance sheet accounts analysis provided by T. Lewis, B. Wong.	\$290.00	0.6	\$174.00
Rice, Blake	Prepare income statement variance analytics.	\$230.00	3.9	\$897.00
Rice, Blake	Discussion between T. Pemberton, W. Meredith, E. Murdock, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the status of second quarter review procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with B. Rice, L. Schloetter (Deloitte), N. Nguyen (PG&E) regarding billings control process and automatic control.	\$230.00	1.2	\$276.00
Rice, Blake	Discussion with E. Murdock, M. Azebu (Deloitte) regarding Q2'19 and overall audit status.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare Q2'19 summary memo.	\$230.00	3.5	\$805.00
Schloetter, Lexie	Document selections for automated control workpaper associated with electric billings.	\$180.00	1.7	\$306.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Schloetter, Lexie	Document information on the environmental accrual workpaper for quarterly review process.	\$180.00	1.4	\$252.00
Schloetter, Lexie	Document billings control selections and design factors in workpaper.	\$180.00	1.4	\$252.00
Schloetter, Lexie	Continue to document the billings control workpaper for selections for control process understanding.	\$180.00	1.3	\$234.00
Schloetter, Lexie	Meeting with B. Rice (Deloitte), N. Nguyen (PG&E) regarding billings control process and automatic control.	\$180.00	1.2	\$216.00
Schloetter, Lexie	Document the billings control workpaper for selections for control process understanding.	\$180.00	1.1	\$198.00
Schloetter, Lexie	Meeting with E. Hyppolite (PG&E), L. Schloetter (Deloitte) to discuss environmental accrual changes for Q2.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Prepare for billings control process meeting.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding billings control.	\$180.00	0.4	\$72.00
Sewell, Kyle	Continue to address notes in electric energy grid control.	\$180.00	3.7	\$666.00
Sewell, Kyle	Discuss with S. Jasinski (Deloitte) energy procurement notes.	\$180.00	1.3	\$234.00
Sewell, Kyle	Obtain trial balances from the company's general ledger system.	\$180.00	1.1	\$198.00
Sewell, Kyle	Draft email to S. Zhang, D. Chan, A. Seto (PG&E) to request electric settlement grids.	\$180.00	0.9	\$162.00
Sewell, Kyle	Draft email to B. Ng (PG&E) to request natural gas expense grids.	\$180.00	0.6	\$108.00
Sewell, Kyle	Address notes in electric energy grid control.	\$180.00	0.4	\$72.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Sreeram, Sree	Review various accounting standard alerts, updates in standard and other financial reporting alerts issued during the period, and their analysis of whether they are applicable on company or not.	\$290.00	0.5	\$145.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	4.2	\$504.00
Steele, Bridget	Continued to tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	3.2	\$384.00
Varshney, Swati	Review new accounting standards and financial reporting alerts issued during the period and prepared analysis of impact to company financial statements	\$230.00	3.0	\$690.00
Varshney, Swati	Draft memo related to various enforcement, litigation and regulatory matters and other related to the company that have occurred during the period.	\$230.00	3.0	\$690.00
Varshney, Swati	Continued to review new accounting standards and financial reporting alerts issued during the period and prepared analysis of impact to company financial statements	\$230.00	2.0	\$460.00
Xue, Ella	Perform Customer Care & Billing system testing workpaper documentation.	\$120.00	5.0	\$600.00
Xue, Ella	Perform Customer Care & billing system change management evidence examination and follow-up.	\$120.00	2.0	\$240.00
Xue, Ella	Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided.	\$120.00	1.0	\$120.00
Yuen, Jennifer	Update tables and explanations within tax summary memo.	\$230.00	4.3	\$989.00
Yuen, Jennifer	Review client prepared tax workbooks as received from PG&E tax team.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/17/2019				
Yuen, Jennifer	Review draft 10-Q provided by audit team.	\$230.00	1.9	\$437.00
Yuen, Jennifer	Clear notes in tax planning memo.	\$230.00	0.8	\$184.00
07/18/2019				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing.	\$230.00	0.9	\$207.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte), P. Lui (PG&E) regarding journal entries.	\$230.00	0.4	\$92.00
Azebu, Matt	Discussion with N. Donahue, J. Ncho Oguie, B. Rice (Deloitte) regarding fiscal year 2019 tax risk assessment.	\$230.00	0.4	\$92.00
Cochran, James	Meeting with W. Kipkirui, E. Xue, P. Giamanco (Deloitte) to discuss general information technology control testing status and progress.	\$380.00	0.5	\$190.00
Cochran, James	Meeting with P. Giamanco, T. Gilliam (Deloitte) to prepare for IT audit update with K. Kay (PG&E).	\$380.00	0.5	\$190.00
Cochran, James	Meeting with K. Kay (PG&E), B. Murdock, T. Gilliam, P. Giamanco (D&T) to discuss Q2 information technology matters and financial audit status.	\$380.00	0.5	\$190.00
Cochran, James	Meeting with P. Giamanco (Deloitte), S. Gicking (PWC) to discuss transition of Director of IT Security role	\$380.00	0.5	\$190.00
Donahue, Nona	Meeting with R. Nkinzingabo, J. Yuen (Deloitte), T. Lewis, K. Xu (PG&E) to discuss Q2 provision questions, open items and bankruptcy.	\$380.00	1.0	\$380.00
Donahue, Nona	Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding fiscal year 2019 tax risk assessment.	\$380.00	0.4	\$152.00
Giamanco, Patrick	Meeting with K. Kay (PG&E), J. Cochran, B. Murdock, T. Gilliam (D&T) to discuss Q2 information technology matters and financial audit status.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/18/2019				
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss IT audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with J. Cochran (Deloitte), S. Gicking (PWC) to discuss transition of Director of IT Security role	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with J. Cochran, W. Kipkirui, E. Xue (Deloitte) to discuss general information technology control testing status and progress.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with J. Cochran, T. Gilliam (Deloitte) to prepare for IT audit update with K. Kay (CIO).	\$330.00	0.5	\$165.00
Gillam, Tim	Meeting with K. Kay (PG&E), J. Cochran, B. Murdock, P. Giamanco (D&T) to discuss Q2 information technology matters and financial audit status.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with E. Murdock (Deloitte), J. Kane (PGE) to discuss Q2 PG&E compliance matters.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with J. Cochran, P. Giamanco (Deloitte) to prepare for IT audit update with K. Kay (CIO).	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with E. Murdock (Deloitte), J. Loduca, J. Lloyd, B. Wong (PGE) to discuss Q2 legal matters.	\$380.00	0.9	\$342.00
Gillam, Tim	Meet with J. Ncho-Oguie (Deloitte) J. Wells (PG&E) to discuss quarterly review status and procedures.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Document journal entry testing.	\$200.00	3.4	\$680.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding Q2 journal entry testing.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Obtain supporting documents for journal entry testing.	\$200.00	0.8	\$160.00
Hennessy, Vincent	Discussion with P. Lui (PG&E) regarding journal entry support.	\$200.00	0.8	\$160.00
Hennessy, Vincent	Discussion with A. Yip (PG&E) to obtain supporting documents related to a journal entry selected for testing as part of interim review procedures	\$200.00	0.7	\$140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/18/2019				
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding billings control.	\$200.00	0.3	\$60.00
Hennessy, Vincent	Discussion with L. Schloetter, E. Murdock (Deloitte) regarding risks of material misstatement associated with the billings process.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte), D. Diaz (PG&E) regarding the Quarterly Corp. Consolidate Analytic.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte), P. Lui (PG&E) regarding journal entries.	\$200.00	0.4	\$80.00
Jasinski, Samantha	Review the interim audit testing of bilateral charges (energy procurement)	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Review the interim audit testing of cost of electricity	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review the interim audit testing of cost of natural gas	\$290.00	2.0	\$580.00
Jasinski, Samantha	Discussion with C. Morley (Deloitte) regarding projected total hours estimated at completion of 2019 audit.	\$290.00	0.3	\$87.00
K, Kavya	Test controls over SAP HANA (high-performance analytic appliance) application database security.	\$120.00	3.0	\$360.00
K, Kavya	Create new masters for controls converted into Independent for current year.	\$120.00	3.0	\$360.00
Kamra, Akanksha	Review Board Minutes summary documenting the discussions held by PG&E's Board of Directors and Board Committees during Q2'19.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Continue to perform IT risk worksheet documentation.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Perform MDMS (Meter Data Management System) testing documentation.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review IAM (Oracle Identity Manager related controls) controls.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Perform IT risk worksheet documentation.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/18/2019				
Kipkirui, Winnie	Meeting with J. Cochran, E. Xue, P. Giamanco (Deloitte) to discuss general information technology control testing status and progress.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss IT audit status.	\$230.00	0.5	\$115.00
Martin, Blake	Perform risk assessment for Source to Pay (AP) and operating & maintenance expense processes.	\$200.00	3.6	\$720.00
Martin, Blake	Meeting with K. Sewell (Deloitte), R. Sharma (PG&E) regarding the monthly Potential Adjustment Report control and specifically the June Potential Adjustment Report Meeting.	\$200.00	1.2	\$240.00
Martin, Blake	Document testing of controls related to the Potential Adjustment Report review.	\$200.00	1.1	\$220.00
Martin, Blake	Update documentation within the Corp. Consolidated Analytic working paper.	\$200.00	0.5	\$100.00
Martin, Blake	Discussion with V. Hennessy (Deloitte), D. Diaz (PG&E) regarding the Quarterly Corp. Consolidate Analytic.	\$200.00	0.4	\$80.00
Martin, Blake	Discuss testing approach with K. Sewell (Deloitte) for journal entries approved during the Company's monthly meeting to review accounting for non-recurring journal entries on the potential adjustment report (PAR).	\$200.00	0.4	\$80.00
Morley, Carlye	Discussion with S. Jasinski (Deloitte) regarding audit budget with estimate of total projected hours at completion of audit.	\$230.00	0.3	\$69.00
Murdock, Elizabeth	Meeting with T. Gillam (Deloitte), J. Loduca, J. Lloyd, B. Wong (PGE) to discuss Q2 legal matters.	\$330.00	0.9	\$297.00
Murdock, Elizabeth	Discussion with V. Hennessy, L. Schloetter (Deloitte) regarding risks of material misstatement associated with the billings process.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/18/2019				
Murdock, Elizabeth	Meeting with K. Kay (PG&E), J. Cochran, T. Gilliam, P. Giamanco (D&T) to discuss Q2 information technology matters and financial audit status.	\$330.00	0.5	\$165.00
Murdock, Elizabeth	Meeting with T. Gillam (Deloitte), J. Kane (PGE) to discuss Q2 PG&E compliance matters.	\$330.00	0.5	\$165.00
Nambiar, Sachin	Update design for controls Transfer and New User Access papers.	\$120.00	1.0	\$120.00
Ncho-Oguie, Jean-Denis	Review Independence Memo.	\$330.00	1.9	\$627.00
Ncho-Oguie, Jean-Denis	Review Q2 Audit Committee Slide Deck.	\$330.00	0.7	\$231.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam (Deloitte) J. Wells (PG&E) to discuss quarterly review status and procedures.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Discussion with N. Donahue, B. Rice, M. Azebu (Deloitte) regarding fiscal year 2019 tax risk assessment.	\$330.00	0.4	\$132.00
Ncho-Oguie, Jean-Denis	Discussion (partial) with N. Donahue, M. Azebu, B. Rice (Deloitte) regarding fiscal year 2019 tax risk assessment.	\$330.00	0.3	\$99.00
Nguyen, Jessica	Continue to tie-out the income statement.	\$120.00	2.6	\$312.00
Nguyen, Jessica	Tie-out the income statement.	\$120.00	1.8	\$216.00
Nguyen, Jessica	Tie-out the balance sheet.	\$120.00	1.8	\$216.00
Nguyen, Jessica	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$120.00	1.4	\$168.00
Nkinzingabo, Rudy	Review Q2'19 tax summary memo outlining quarterly variance analyses performed as part of interim review procedures.	\$290.00	3.2	\$928.00
Nkinzingabo, Rudy	Meeting with N. Donahue, J. Yuen (Deloitte), T. Lewis, K. Xu (PG&E) to discuss Q2 provision questions, open items and bankruptcy.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/18/2019				
Pemberton, Tricia	Review the slides prepared for the audit team's quarterly presentation to the audit committee.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review quarterly review reports for Q2 2019 summarizing results of audit team's review procedures.	\$380.00	0.5	\$190.00
Rice, Blake	Prepare Q2'19 summary memo.	\$230.00	3.5	\$805.00
Rice, Blake	Discussion with N. Donahue, J. Ncho Oguie, M. Azebu (Deloitte) regarding fiscal year 2019 tax risk assessment.	\$230.00	0.4	\$92.00
Rice, Blake	Prepare income statement variance analytics.	\$230.00	3.9	\$897.00
Schloetter, Lexie	Document control workpaper related to billings control regarding electric billing rates.	\$180.00	2.3	\$414.00
Schloetter, Lexie	Document control workpaper related to billings control regarding cash reconciliation.	\$180.00	2.0	\$360.00
Schloetter, Lexie	Meeting with M. Amodu (PG&E) regarding cash reconciliation process.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Create testing Matrix to compare control steps from internal audit for control reliance.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Discussion with V. Hennessy, E. Murdock (Deloitte) regarding risks of material misstatement associated with the billings process.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Pull account reconciliations for revenue balancing accounts.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding billings control.	\$180.00	0.3	\$54.00
Sewell, Kyle	Continue to document potential adjustment report internal control.	\$180.00	0.8	\$144.00
Sewell, Kyle	Meeting (partial) with B. Martin (Deloitte), R. Sharma (PG&E) regarding the monthly Potential Adjustment Report control and specifically the June Potential Adjustment Report Meeting.	\$180.00	0.8	\$144.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/18/2019				
Sewell, Kyle	Document potential adjustment report internal control.	\$180.00	0.7	\$126.00
Sewell, Kyle	Discuss testing approach for non-recurring journal entries with B. Martin (Deloitte).	\$180.00	0.4	\$72.00
Sreeram, Sree	Review analyzed cash flow items at each line item level.	\$290.00	1.0	\$290.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	1.4	\$168.00
Varshney, Swati	Further continue to review the variances arising between December 18 and June 19 balance sheet items at each line item level, and their reasons of variances.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue reviewing the variances arising between December 18 and June 19 balance sheet items at each line item level, and their reasons of variances.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue drafting memo related to various enforcement, litigation and regulatory matters and other related to the company that have occurred during the period.	\$230.00	3.0	\$690.00
Xue, Ella	Meeting with J. Cochran, W. Kipkirui, P. Giamanco (Deloitte) to discuss general information technology control testing status and progress.	\$120.00	0.5	\$60.00
Yuen, Jennifer	Prepare the Q2'19 tax provision summary memo as part of interim review procedures.	\$230.00	4.2	\$966.00
Yuen, Jennifer	Prepare PG&E Q2'19 effective tax rate calculation workpaper as part of interim review procedures.	\$230.00	3.6	\$828.00
Yuen, Jennifer	Meeting with N. Donahue, R. Nkinzingabo (Deloitte), T. Lewis, K. Xu (PG&E) to discuss Q2 provision questions, open items and bankruptcy.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/19/2019				
Azebu, Matt	Review draft quarterly review reports summarizing results of interim review procedures to be provided to audit committee for audit committee meeting on July 23.	\$230.00	0.8	\$184.00
Azebu, Matt	Discussion with K. Sewell, V. Hennessy (Deloitte) regarding Q1 Q2 journal entry testing.	\$230.00	0.6	\$138.00
Azebu, Matt	Discussion with L. Schloetter (Deloitte) regarding upcoming audit tasks.	\$230.00	0.5	\$115.00
Azebu, Matt	Review tax provision workpaper prepared by R. Nkinzingabo (Deloitte).	\$230.00	0.3	\$69.00
Bhattacharya, Ayush	Update the status of audit support requests on Deloitte Connect site.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Attend PG&E IT Audit for FY'19 - bi-weekly update with W. Kipkirui, P. Giamanco (Deloitte), C. Lee, G. Gadelha, S. Chui, S. Currie.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Prepare documentation of control workpapers related to information technology controls over system change management.	\$200.00	0.5	\$100.00
Choudhury, Viki	Review relational database management system (SAP HANA) testing workpaper.	\$200.00	2.0	\$400.00
Giamanco, Patrick	Attend PG&E SOX IT Audit for FY'19 - bi-weekly update with W. Kipkirui, A. Bhattacharya (Deloitte), C. Lee, G. Gadelha, S. Chui, S. Currie.	\$330.00	0.5	\$165.00
Gillam, Tim	Meet with J. Ncho-Oguie (Deloitte) and J. Simon to discuss quarterly review status and procedures.	\$380.00	0.5	\$190.00
Gillam, Tim	Meet with J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss quarterly review status and procedures.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Document journal entries for Q2 testing.	\$200.00	3.1	\$620.00
Hennessy, Vincent	Document journal entry testing for Q2.	\$200.00	1.2	\$240.00
Hennessy, Vincent	Discussion with K. Sewell (Deloitte) regarding journal entry data.	\$200.00	0.8	\$160.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/19/2019				
Hennessy, Vincent	Discussion with M. Azebu, K. Sewell (Deloitte) regarding Q1 Q2 journal entry testing.	\$200.00	0.6	\$120.00
Jain, Naman	Prepare human capital specialist scoping memo outlining scope of procedures to be performed by specialists for 2019 audit.	\$180.00	2.0	\$360.00
Jasinski, Samantha	Review the interim audit testing of cost of electricity	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Review the interim audit testing of cost of natural gas	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss quarterly review status and procedures.	\$290.00	0.7	\$203.00
Jasinski, Samantha	Meeting with T. Gillam, J. Ncho-Oguie, T. Kilkenney and S. Jasinski (all Deloitte) to discuss the accounting for significant Q2 transactions as part of quarterly review procedures	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussing with J. Garboden, A. Duran, P. Ong (PG&E), S. Jasinski, and E. Murdock (Deloitte) related to accounting for proposed decision related to 2019 gas transmission and storage rate case	\$290.00	0.5	\$145.00
K, Kavya	Update master tracker for controls and deadlines.	\$120.00	3.0	\$360.00
K, Kavya	Update user validation sheets for SAP Business Warehouse and Business Planning and Consolidation tools.	\$120.00	3.0	\$360.00
Kamra, Akanksha	Review the Q2 financial statements.	\$230.00	1.0	\$230.00
Kamra, Akanksha	Review balance sheet analytics.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	IAM testing (Oracle Identity Manager related controls) documentation.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Addressing manager review comments on IT advisory planning memo.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/19/2019				
Kipkirui, Winnie	Perform Qualifying Facility Information Center (QIC) application testing related to power procurement systems testing documentation.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document Market Data System testing related to price risk management process.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Attend PG&E SOX IT Audit for FY'19 - bi-weekly update with P. Giamanco, A. Bhattacharya (Deloitte), C. Lee, G. Gadelha, S. Chui, S. Currie.	\$230.00	0.5	\$115.00
Martin, Blake	Document potential adjustment report meeting control testing working paper.	\$200.00	3.3	\$660.00
Martin, Blake	Document Q2'19 corporate consolidated analytic working paper.	\$200.00	2.8	\$560.00
Martin, Blake	Document risk of material misstatement related to management override of controls (Potential Adjustment Report).	\$200.00	0.6	\$120.00
Martin, Blake	Document memo for FY'19 related to management override controls such as journal entry and design & implementation considerations.	\$200.00	0.6	\$120.00
Morley, Carlye	Update audit budget with estimate of total projected hours at completion of audit.	\$230.00	1.2	\$276.00
Ncho-Oguie, Jean-Denis	Review regulatory balancing accounts fluctuations for second quarter review.	\$330.00	1.8	\$594.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, S. Jasinski (Deloitte) to discuss quarterly review status and procedures.	\$330.00	0.7	\$231.00
Ncho-Oguie, Jean-Denis	Review Q2'19 communications to the audit committee summarizing results of Q2 review procedures and other audit matters.	\$330.00	0.6	\$198.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam (Deloitte) and J. Simon to discuss quarterly review status and procedures.	\$330.00	0.5	\$165.00
Nkinzingabo, Rudy	Review valuation allowance analysis memo.	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/19/2019				
Nkinzingabo, Rudy	Review Q2'19 tax summary memo outlining quarterly variance analyses performed as part of interim review procedures.	\$290.00	2.0	\$580.00
Nkinzingabo, Rudy	Meeting with T. Lewis, K. Xu (PG&E), J. Yuen (Deloitte) to discuss outstanding items on Q2 provision.	\$290.00	0.4	\$116.00
Rice, Blake	Prepare cash flow statement variance analytics.	\$230.00	3.9	\$897.00
Rice, Blake	Prepare Q2'19 workpaper regarding summary of uncorrected misstatements.	\$230.00	3.0	\$690.00
Rice, Blake	Address comments included within Q2'19 officer draft.	\$230.00	2.0	\$460.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Close notes on billings control workpaper.	\$180.00	1.2	\$216.00
Schloetter, Lexie	Prepare memo summarizing the Q2'19 communications to the audit committee, which included communication of results of Q2 review procedures and other audit matters.	\$180.00	1.1	\$198.00
Schloetter, Lexie	Update automated billings control workpaper for electric billing validation.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Discussion with J. Pitman (PG&E) about billings control reliance strategy on internal audit.	\$180.00	0.9	\$162.00
Schloetter, Lexie	Update automated billings control workpaper for gas billing validation.	\$180.00	0.7	\$126.00
Schloetter, Lexie	Update plan and testing steps for planning steps related to internal control reliance strategy.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Update the Generally Accepted Accounting Principles checklist memo.	\$180.00	0.3	\$54.00
Sewell, Kyle	Review interim journal entry data reconciliation report.	\$180.00	2.3	\$414.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/19/2019				
Sewell, Kyle	Discussion with V. Hennessy (Deloitte) regarding journal entry data.	\$180.00	0.8	\$144.00
Sewell, Kyle	Discussion with M. Azebu, V. Hennessy (Deloitte) regarding Q1 Q2 journal entry testing.	\$180.00	0.6	\$108.00
Sewell, Kyle	Draft email to S. Salisam (PG&E) regarding interim journal entry testing reports.	\$180.00	0.5	\$90.00
Varshney, Swati	Review the quarterly balance sheet analytics summarizing the reasons for period over period fluctuations in account balances as part of interim review procedures.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to review the quarterly balance sheet analytics summarizing the reasons for period over period fluctuations in account balances as part of interim review procedures.	\$230.00	3.0	\$690.00
Varshney, Swati	Further reviewed the quarterly balance sheet analytics summarizing the reasons for period over period fluctuations in account balances as part of interim review procedures.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Meeting with T. Lewis, K. Xu (PG&E), R. Nkinzingabo (Deloitte) to discuss outstanding items on Q2 provision.	\$230.00	0.4	\$92.00
07/20/2019				
Azebu, Matt	Review draft of the financial statements to be provided to audit committee.	\$230.00	1.4	\$322.00
Gillam, Tim	Review the materials (including draft review reports, summary of key quarterly transactions) provided to audit committee members prior to the audit committee meeting.	\$380.00	3.0	\$1,140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/21/2019				
Gillam, Tim	Continued to review the July 2019 AC meeting materials (including quarterly review reports and summary of key quarterly transactions) to be provided to audit committee members prior to July 2019 audit committee meeting	\$380.00	3.0	\$1,140.00
Gillam, Tim	Prepare for communication of results of Q2 review procedures for the July 2019 audit committee meeting.	\$380.00	1.4	\$532.00
Jasinski, Samantha	Review Q2 cash flow variance analysis.	\$290.00	1.1	\$319.00
Meredith, Wendy	Review edits to second quarter draft Form 10-Q.	\$380.00	1.1	\$418.00
Meredith, Wendy	Review edits to second quarter draft management representation letter.	\$380.00	0.4	\$152.00
Murdock, Elizabeth	Review income statement fluctuation analysis for Q2.	\$330.00	1.0	\$330.00
07/22/2019				
Azebu, Matt	Meeting with L. Schloetter, B. Rice, B. Martin, B. Steele, R. Sonn (Deloitte) regarding operating and maintenance testing approach.	\$230.00	1.3	\$299.00
Azebu, Matt	Drafted email to K. Mallonee (PG&E) summarizing audit team's comments on the draft financial statements.	\$230.00	0.6	\$138.00
Azebu, Matt	Meeting with S. Jasinski, B. Rice, B. Martin, V. Hennessy, L. Schloetter, and K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Attend Oracle database walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), I. Mohammed, A. Dua, K. Chanda, S. Edla (PG&E).	\$200.00	3.0	\$600.00
Bhimani, Harika	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/22/2019				
Choudhury, Viki	Attend security team agenda review and walkthrough conduction with K. Kavya, M. Fazil (Deloitte), N. Sachin, R. Garcia, I. Kakarla, U. Ghnta, T. Nguyen (PG&E).	\$200.00	2.0	\$400.00
Fazil, Mohamed	Attend security team agenda review and walkthrough conduction with K. Kavya, V. Choudhury (Deloitte), N. Sachin, R. Garcia, I. Kakarla, U. Ghnta, T. Nguyen (PG&E).	\$200.00	2.0	\$400.00
Giamanco, Patrick	Meeting (partial) with E. Murdock, S. Jasinski (Deloitte), S. Cairns, C. Pezzola, D. Kenna, C. Lee (PG&E) regarding quarterly control matters.	\$330.00	0.5	\$165.00
Gillam, Tim	Review the Form 10Q for PG&E.	\$380.00	3.0	\$1,140.00
Hennessy, Vincent	Document additional journal entries for Q2 testing.	\$200.00	3.1	\$620.00
Hennessy, Vincent	Clear notes in Q2 journal entry testing workpaper.	\$200.00	1.7	\$340.00
Hennessy, Vincent	Obtain journal entry support from terminal.	\$200.00	0.9	\$180.00
Hennessy, Vincent	Discussion with R. Tirado (PG&E) regarding journal entry testing.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, and K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Discussion with B. Rice, L. Schloetter, B. Steele (Deloitte) regarding tie out tool.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with B. Rice (Deloitte) regarding Q2 journal entry testing notes.	\$200.00	0.4	\$80.00
Hennessy, Vincent	Discussion with L. Chen (PG&E) regarding journal entry testing.	\$200.00	0.3	\$60.00
Jasinski, Samantha	Continue to review balance sheet fluctuation workpaper.	\$290.00	2.9	\$841.00
Jasinski, Samantha	Review balance sheet variance workpaper.	\$290.00	1.8	\$522.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/22/2019				
Jasinski, Samantha	Meeting with E. Murdock, P. Giamanco (Deloitte), S. Cairns, C. Pezzola, D. Kenna, C. Lee (PG&E) regarding quarterly control matters.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with B. Martin, R. Sonn (Deloitte) to discuss updating of documentation within the Q2'19 Corporate Consolidated Analytic.	\$290.00	0.5	\$145.00
K, Kavya	Final updates to the Security Team Walkthrough agenda.	\$120.00	1.5	\$180.00
K, Kavya	Test the ACTT (Automated Controls Testing Tool) report for the SAP system BW (Business Warehouse).	\$120.00	1.5	\$180.00
K, Kavya	Attend security team agenda review and walkthrough conduction with V. Choudhury, M. Fazil (Deloitte), N. Sachin, R. Garcia, I. Kakarla, U. Ghnta, T. Nygyun (PG&E).	\$120.00	2.0	\$240.00
Kamra, Akanksha	Review Tie out of financial statements to client supporting schedules.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Attend Oracle database walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), I. Mohammed, A. Dua, K. Chanda, S. Edla (PG&E).	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update requests for Oracle Database after discussion with PG&E team.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare scripts for testing Customer Care & Billing application Unix server 1.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare ACTT (Automated Control Testing Tool) scripts for testing Oracle Database.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review ACTT (Automated Control Testing Tool) scripts for testing Oracle Database.	\$230.00	1.0	\$230.00
M, Nikitha	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/22/2019				
M, Nikitha	Continued to perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.5	\$575.00
Martin, Blake	Document Q2'19 Corporate Consolidated Analytic.	\$200.00	2.2	\$440.00
Martin, Blake	Meeting between L. Schloetter, V. Hennessy, R. Sonn (Deloitte) regarding PG&E background and upcoming audit priorities.	\$200.00	0.8	\$160.00
Martin, Blake	Meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$200.00	0.5	\$100.00
Martin, Blake	Meeting with R. Sonn, S. Jasinski (Deloitte) to discuss updating of documentation within the Q2'19 Corporate Consolidated Analytic.	\$200.00	0.5	\$100.00
Martin, Blake	Review documentation within the Q2'19 Corp. Consolidated Analytic.	\$200.00	1.8	\$360.00
Martin, Blake	Meeting with L. Schloetter, B. Rice, B. Steele, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.	\$200.00	1.3	\$260.00
Meredith, Wendy	Clear notes on audit planning workpapers.	\$380.00	0.5	\$190.00
Morley, Carlye	Update audit budget with estimate of total projected hours at completion of audit.	\$230.00	2.2	\$506.00
Murdock, Elizabeth	Meeting (partial) with S. Jasinski, P. Giamanco (Deloitte), S. Cairns, C. Pezzola, D. Kenna, C. Lee (PG&E) regarding quarterly control matters.	\$330.00	0.6	\$198.00
Murdock, Elizabeth	Meet with D. Kenna (PG&E) to discuss accounts payable control findings.	\$330.00	0.2	\$66.00
Nambiar, Sachin	Conducted walkthrough of information technology system security process	\$120.00	2.0	\$240.00
Ncho-Oguie, Jean-Denis	Review the interim summary memo.	\$330.00	1.1	\$363.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/22/2019				
Pemberton, Tricia	Review 2nd draft of the Q2 2019 10-Q.	\$380.00	1.1	\$418.00
Pemberton, Tricia	Review independence workpapers for Q2 2019 quarterly review.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review the management representation letter for Q2.	\$380.00	1.2	\$456.00
Rice, Blake	Address balance sheet variance analysis comments.	\$230.00	3.5	\$805.00
Rice, Blake	Meeting with L. Schloetter, B. Martin, B. Steele, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.	\$230.00	1.3	\$299.00
Rice, Blake	Review quarterly journal entry transactions workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Review draft of Form 10-Q to provide comments before being sent to audit committee.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with S. Jasinski, M. Azebu, B. Martin, V. Hennessy, L. Schloetter, and K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing notes.	\$230.00	0.4	\$92.00
Rice, Blake	Discussion with L. Schloetter, V. Hennessy, B. Steele (Deloitte) regarding tie out tool.	\$230.00	0.4	\$92.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Analyze the trial balance for quarter 2 review procedures.	\$180.00	1.7	\$306.00
Schloetter, Lexie	Close notes on the environmental remediation liabilities workpaper.	\$180.00	1.6	\$288.00
Schloetter, Lexie	Meeting with B. Rice, B. Martin, B. Steele, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.	\$180.00	1.3	\$234.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/22/2019				
Schloetter, Lexie	Update the operating and maintenance testing workpaper.	\$180.00	0.8	\$144.00
Schloetter, Lexie	Update the generally accepted accounting policies checklist memo.	\$180.00	0.8	\$144.00
Schloetter, Lexie	Meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, V. Hennessy, K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Discussion with B. Rice, V. Hennessy, B. Steele (Deloitte) regarding tie out tool.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Schedule meeting with E. Murdock (Deloitte), E. Hyppolite (PG&E) for environmental accruals considerations.	\$180.00	0.3	\$54.00
Sewell, Kyle	Perform interim testing as of June 30 of cost of gas.	\$180.00	5.8	\$1,044.00
Sewell, Kyle	Perform interim testing as of June 30 of cost of electricity.	\$180.00	2.8	\$504.00
Sonn, Rebecca	Meeting with L. Schloetter, V. Hennessy, B. Martin (Deloitte) regarding PG&E background and upcoming audit priorities.	\$120.00	0.8	\$96.00
Sonn, Rebecca	Meeting with B. Martin, S. Jasinski (Deloitte) to discuss updating of documentation within the Q2'19 Corporate Consolidated Analytic.	\$120.00	0.5	\$60.00
Sonn, Rebecca	Update Q2'19 corporate consolidated analytic.	\$120.00	2.0	\$240.00
Sonn, Rebecca	Meeting with L. Schloetter, B. Rice, B. Martin, B. Steele, M. Azebu (Deloitte) regarding operating and maintenance testing approach.	\$120.00	1.3	\$156.00
Sonn, Rebecca	Calculate other recoverable expenses and environmental hazardous substance mechanism recoverability from the balancing account revenue reconciliation for the operating and maintenance reconciliation testing.	\$120.00	0.9	\$108.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/22/2019				
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	1.7	\$204.00
Steele, Bridget	Meeting with L. Schloetter, B. Rice, B. Martin, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.	\$120.00	1.3	\$156.00
Steele, Bridget	Update internal audit report review document.	\$120.00	0.5	\$60.00
Steele, Bridget	Meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, V. Hennessy, L. Schloetter, K. Sewell, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$120.00	0.5	\$60.00
Steele, Bridget	Discussion with B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding tie out tool.	\$120.00	0.4	\$48.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	2.5	\$300.00
Veluri, Pavani	Review reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$290.00	3.0	\$870.00
Xue, Ella	Document Meter Data Management System testing workpaper.	\$120.00	4.0	\$480.00
Xue, Ella	Attend (partial) Oracle database walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), I. Mohammed, A. Dua, K. Chanda, S. Edla (PG&E).	\$120.00	2.0	\$240.00
Yuen, Jennifer	Prepare PG&E Q2'19 effective tax rate calculation workpaper as part of interim review procedures.	\$230.00	2.5	\$575.00
07/23/2019				
Azebu, Matt	Review quarterly journal entry testing workpaper.	\$230.00	1.4	\$322.00
Azebu, Matt	Review reconciliation of trial balance ending balance to journal entry data reconciliations for journal entry testing.	\$230.00	1.2	\$276.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/23/2019				
Azebu, Matt	Update affiliate listing for independence monitoring as part of quarterly review procedures.	\$230.00	0.6	\$138.00
Basilico, Ellen	Attend July 2019 PG&E Audit Committee Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) regarding results of Q2 review procedures and summary of key quarterly transaction.	\$380.00	2.8	\$1,064.00
Basilico, Ellen	Prepare for discussion with T. Gillam, J. Ncho-Oguie (Deloitte) for July 2019 PGE Audit Committee Meeting regarding results of Q2 review procedures and summary of key quarterly transaction.	\$380.00	0.5	\$190.00
Basilico, Ellen	Attend July 2019 Audit Committee debrief discussion with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss results of audit committee communications.	\$380.00	0.4	\$152.00
Bedi, Arpit	Tied out amounts included in the financial statements for Q2'19 to client supporting schedules and interim review testing workpapers	\$200.00	8.0	\$1,600.00
Bedi, Arpit	Continue to tie out amounts included in the financial statements for Q2'19 to client supporting schedules and interim review testing workpapers	\$200.00	8.0	\$1,600.00
Bedi, Arpit	Updated risk assessment considerations in balance sheet scoping workpaper	\$200.00	8.0	\$1,600.00
Bush, Amber	Review workpaper documenting audit team's determination of materiality for FY'19 audit.	\$330.00	3.0	\$990.00
Choudhury, Viki	Complete Oracle database testing workpaper for S. Misra (Deloitte) review.	\$200.00	2.0	\$400.00
Choudhury, Viki	Discussion with V. Choudhury, K. Kavya, M. Fazil (Deloitte), K. Tschoe, N. Sachin (PG&E) with respect to SAP internal controls testing related to SAP validations.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/23/2019				
Fazil, Mohamed	Discussion with V. Choudhury, K. Kavya, M. Fazil (Deloitte), K. Tschoe, N. Sachin (PG&E) with respect to SAP internal controls testing related to SAP validations.	\$200.00	2.0	\$400.00
Gillam, Tim	Attend Audit Committee debrief discussion with J. Ncho-Oguie, E. Basilico (Deloitte) to discuss results of audit committee communications.	\$380.00	0.4	\$152.00
Gillam, Tim	Attend PG&E Audit Committee Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) regarding results of Q2 review procedures and summary of key quarterly transaction.	\$380.00	2.8	\$1,064.00
Gillam, Tim	Review the Form 10Q for PG&E.	\$380.00	1.5	\$570.00
Gillam, Tim	Prepare for discussion with E. Basilico, J. Ncho-Oguie (Deloitte) for July 2019 PGE Audit Committee Meeting regarding results of Q2 review procedures and summary of key quarterly transaction.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$200.00	3.3	\$660.00
Hennessy, Vincent	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$200.00	2.2	\$440.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding customer billings system.	\$200.00	0.7	\$140.00
Hennessy, Vincent	Discussion with B. Steele (Deloitte) regarding approach for tying out of amounts included in footnote disclosures to client supporting schedules.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) to obtain client schedules supporting amounts included in Notes to the financial statements for tie-out	\$200.00	0.4	\$80.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/23/2019				
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) to obtain client schedules supporting amounts included in Notes to the financial statements for tie-out	\$200.00	0.3	\$60.00
Jasinski, Samantha	Addressing questions from T. Gillam (Deloitte) regarding fluctuations in certain balances within the draft 10Q.	\$290.00	3.9	\$1,131.00
K, Kavya	Test the ACTT (Automated Controls Testing Tool) report for the SAP system BW (Business Warehouse).	\$120.00	3.0	\$360.00
K, Kavya	Discussion with V. Choudhury, K. Kavya, M. Fazil (Deloitte), K. Tschoe, N. Sachin (PG&E) with respect to SAP internal controls testing related to SAP validations.	\$120.00	2.0	\$240.00
Kamra, Akanksha	Review Board Minutes summary documenting the discussions held by PG&E's Board of Directors and Board Committees during Q2'19.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Prepare ACTT (Automated Control Testing Tool) scripts for testing Market Data System application server 2.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare ACTT scripts for Powerplan Unix Server.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare ACTT (Automated Control Testing Tool) script for testing Customer Care & Billing application Unix Server 2.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare ACTT (Automated Control Testing Tool) scripts for testing Market Data System application Server 1.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review Advanced Billing System application privileged access testing workpaper.	\$230.00	1.0	\$230.00
Martin, Blake	Update documentation within the worker's compensation and long term disability risk assessment memos.	\$200.00	3.4	\$680.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/23/2019				
Martin, Blake	Continued to update documentation within the worker's compensation and long term disability risk assessment memos.	\$200.00	2.7	\$540.00
Martin, Blake	Document the Q2'19 Corporate Consolidated Analytic.	\$200.00	1.6	\$320.00
Mehra, Shreya	Reconciled amounts included in the financial statements prepared on Form 10-Q to supporting documents provided by K. Mallonee (PG&E).	\$180.00	3.0	\$540.00
Mehra, Shreya	Continued to reconcile amounts included in the financial statements prepared on Form 10-Q to supporting documents provided by K. Mallonee (PG&E).	\$180.00	3.0	\$540.00
Mehra, Shreya	Further reconciled amounts included in the financial statements prepared on Form 10-Q to supporting documents provided by K. Mallonee (PG&E).	\$180.00	3.0	\$540.00
Meredith, Wendy	Review draft proposed decision related to 2019 gas transmission & storage rate case.	\$380.00	1.1	\$418.00
Meredith, Wendy	Review status of quarter review engagement.	\$380.00	0.8	\$304.00
Meredith, Wendy	Continue to review draft proposed decision related to 2019 gas transmission & storage rate case.	\$380.00	0.5	\$190.00
Nambiar, Sachin	Perform testing of design of SAP validation internal controls	\$120.00	1.0	\$120.00
Ncho-Oguie, Jean-Denis	Attend PG&E Audit Committee Meeting with T. Gillam, E. Basilico (Deloitte) regarding results of Q2 review procedures and summary of key quarterly transaction.	\$330.00	2.8	\$924.00
Ncho-Oguie, Jean-Denis	Review cash flow analytical procedures summarizing drivers of period over period fluctuations in statement of cash flows.	\$330.00	1.6	\$528.00
Ncho-Oguie, Jean-Denis	Review interim summary memo close out notes.	\$330.00	1.3	\$429.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/23/2019				
Ncho-Oguie, Jean-Denis	Prepare for discussion with E. Basilico, J. Ncho-Oguie (Deloitte) for July 2019 PGE Audit Committee Meeting regarding results of Q2 review procedures and summary of key quarterly transaction.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Attend Audit Committee debrief discussion with E. Basilico, T. Gillam (Deloitte) to discuss results of audit committee communications.	\$330.00	0.4	\$132.00
Rice, Blake	Address comments in quarterly balance sheet analytic workpaper explaining period over period fluctuations in account balances.	\$230.00	3.5	\$805.00
Rice, Blake	Address balance sheet variance analysis comments.	\$230.00	3.5	\$805.00
Rice, Blake	Review memo documenting required quarterly communications to the audit committee.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Update the quarter two tie out of the financial statements.	\$180.00	2.2	\$396.00
Schloetter, Lexie	Analyze regulatory asset / liability balances included in the notes to the Q2 financial statements prepared on Form 10-Q.	\$180.00	1.6	\$288.00
Schloetter, Lexie	Reconcile recoverable expenses in operating and maintenance workpaper.	\$180.00	1.3	\$234.00
Schloetter, Lexie	Call with M. Barbara, A. Lee (PG&E) over customer payment processing.	\$180.00	0.8	\$144.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding customer billings system.	\$180.00	0.7	\$126.00
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding the operating and maintenance reconciliation.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Prepare for meeting over billings control process related to customer payment processing.	\$180.00	0.6	\$108.00
Sewell, Kyle	Update bilateral grid control workpaper to address review notes related to current year testing approach.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/23/2019				
Sewell, Kyle	Update bilateral grid control workpaper to address review notes related to current year testing approach.	\$180.00	1.0	\$180.00
Sewell, Kyle	Perform interim testing as of June 30 of cost of electricity.	\$180.00	3.9	\$702.00
Sonn, Rebecca	Calculate other recoverable expenses and environmental hazardous substance mechanism recoverability from the balancing account revenue reconciliation for the operating and maintenance reconciliation testing.	\$120.00	3.2	\$384.00
Sonn, Rebecca	Tie-out ending account balances of noncurrent regulatory assets.	\$120.00	1.7	\$204.00
Sonn, Rebecca	Tie-out ending account balances of noncurrent regulatory liabilities.	\$120.00	1.2	\$144.00
Sonn, Rebecca	Discussion with R. Sonn (Deloitte) regarding the operating and maintenance reconciliation.	\$120.00	0.6	\$72.00
Steele, Bridget	Continued to update Quarter 2 financial statement tie out document.	\$120.00	4.2	\$504.00
Steele, Bridget	Update Quarter 2 financial statement tie out document.	\$120.00	2.5	\$300.00
Steele, Bridget	Discussion with V. Hennessy (Deloitte) regarding footnote support.	\$120.00	0.5	\$60.00
Xue, Ella	Oracle database testing workpaper documentation.	\$120.00	4.0	\$480.00
Xue, Ella	Sent follow up emails to H. Chen (PG&E) regarding documents to be provided by the client for 2019 IT audit testing related to Market Data System application.	\$120.00	1.0	\$120.00
07/24/2019				
Azebu, Matt	Review quarterly journal entry testing workpaper.	\$230.00	2.9	\$667.00
Azebu, Matt	Meeting with B. Rice, S. Jasinski, E. Murdock (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.	\$230.00	0.8	\$184.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/24/2019				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing.	\$230.00	0.7	\$161.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, S. Sreeram, A. Kamra (Deloitte) regarding audit status and areas of focus going forward.	\$230.00	0.5	\$115.00
Bedi, Arpit	Perform tie out of Q2'19 financial statements to supporting workpapers.	\$200.00	2.0	\$400.00
Bhimani, Harika	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	1.0	\$230.00
Choudhary, Devesh	Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, S. Sreeram, M. Azebu, A. Kamra (Deloitte) regarding audit status and areas of focus going forward.	\$380.00	1.0	\$380.00
Choudhury, Viki	Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, S. Nambiar, M. Fazil, K. Kavya (Deloitte) regarding automated control processes.	\$200.00	1.5	\$300.00
Choudhury, Viki	Call with P. Giamanco, W. Kipkirui, K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.	\$200.00	0.5	\$100.00
Choudhury, Viki	Follow up call with D. Wang (PG&E) to obtain screenshots needed for automated system control testing.	\$200.00	0.5	\$100.00
Fazil, Mohamed	Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, S. Nambiar, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.	\$200.00	1.5	\$300.00
Fazil, Mohamed	Call with P. Giamanco, W. Kipkirui, V. Choudhury, K. Kavya, S. Nambiar (Deloitte) to discuss engagement status update.	\$200.00	0.5	\$100.00
Giamanco, Patrick	Call with W. Kipkirui, V. Choudhury, K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/24/2019				
Hennessy, Vincent	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules	\$200.00	2.7	\$540.00
Hennessy, Vincent	Create list of open items from Q2 tie out for client.	\$200.00	1.6	\$320.00
Hennessy, Vincent	Discussion with B. Steele (Deloitte) regarding Q2 tie out of financial statements to supporting audit testing workpapers.	\$200.00	1.2	\$240.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding Q2 journal entry testing.	\$200.00	0.7	\$140.00
Hennessy, Vincent	Clear Q2 journal entry notes.	\$200.00	0.7	\$140.00
Jasinski, Samantha	Discussion with W. Meredith (Deloitte) regarding audit status and areas of focus going forward.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with B. Rice, M. Azebu, E. Murdock (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.	\$290.00	0.8	\$232.00
K, Kavya	Create agenda for internal control inquiries with SAP Operations and BW team.	\$120.00	2.0	\$240.00
K, Kavya	Create agenda for internal control inquiries with SAP Change management team.	\$120.00	2.0	\$240.00
K, Kavya	Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, S. Nambiar, M. Fazil, V. Choudhury (Deloitte) regarding automated control processes.	\$120.00	1.5	\$180.00
K, Kavya	Call with P. Giamanco, W. Kipkirui, V. Choudhury, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.	\$120.00	0.5	\$60.00
Kamra, Akanksha	Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, S. Sreeram, M. Azebu (Deloitte) regarding audit status and areas of focus going forward.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/24/2019				
Kipkirui, Winnie	Document control design testing procedures for Customer Care & Billing system unix server.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document control design testing procedures for Powerplan Unix server application.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review privileged access workpaper - Powerplan.	\$230.00	1.6	\$368.00
Kipkirui, Winnie	Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, S. Nambiar, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review privileged access testing workpaper for Customer Care & Billing system.	\$230.00	1.4	\$322.00
Kipkirui, Winnie	Call with P. Giamanco, V. Choudhury, K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.	\$230.00	0.5	\$115.00
Martin, Blake	Document Worker' Compensation / Long Term Disabilities Benefits Risk Assessment.	\$200.00	4.2	\$840.00
Martin, Blake	Tie out of Q2'19 10Q financials to Deloitte audit file and support.	\$200.00	2.0	\$400.00
Martin, Blake	Document the Q2'19 Corp. Consolidated Analytic.	\$200.00	0.5	\$100.00
Martin, Blake	Meeting with P. Manning (PG&E) regarding a questions to the Q2'19 Corp. Consolidated Analytic.	\$200.00	0.2	\$40.00
Meredith, Wendy	Discussion with S. Jasinski (Deloitte) regarding audit status and areas of focus going forward.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review draft proposed decision related to 2019 gas transmission & storage rate case.	\$380.00	0.4	\$152.00
Meredith, Wendy	Review internal audit reports prepared by PG&E.	\$380.00	0.3	\$114.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/24/2019				
Murdock, Elizabeth	Meeting (partial) with B. Rice, M. Azebu, S. Jasinski (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.	\$330.00	0.6	\$198.00
Nambiar, Sachin	Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.	\$120.00	1.5	\$180.00
Nambiar, Sachin	Call with P. Giamanco, W. Kipkirui, V. Choudhury, K. Kavya, M. Fazil (Deloitte) to discuss engagement status update.	\$120.00	0.5	\$60.00
Pemberton, Tricia	Review workpapers related to the Q2 2019 quarterly review.	\$380.00	0.8	\$304.00
Rice, Blake	Update interim review report and letter to audit committee to be provided to address engagement quality control review comments prior to submission to audit committee.	\$230.00	2.7	\$621.00
Rice, Blake	Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, W. Kipkirui, S. Nambiar, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.	\$230.00	1.5	\$345.00
Rice, Blake	Update open item / request listing to be provided to PG&E management for current status and to highlight overdue items.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with M. Azebu, S. Jasinski, E. Murdock (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.	\$230.00	0.8	\$184.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$180.00	2.3	\$414.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/24/2019				
Schloetter, Lexie	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$180.00	2.2	\$396.00
Schloetter, Lexie	Meeting with B. Chan, J. Dioletto (PG&E), B. Rice, W. Kipkirui, S. Nambiar, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.	\$180.00	1.5	\$270.00
Schloetter, Lexie	Expand the Audit Committee Communications memo summarizing audit team's required communications to the audit committee during Q2'19 as part of interim review procedures.	\$180.00	0.6	\$108.00
Schloetter, Lexie	Update documentation of testing of automated controls	\$180.00	0.6	\$108.00
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding Compliance and Ethics helpline selection documentation.	\$180.00	0.4	\$72.00
Sewell, Kyle	Perform interim testing as of June 30 of cost of electricity.	\$180.00	3.8	\$684.00
Sewell, Kyle	Update procurement grid control workpaper to address manager review notes on current year testing approach.	\$180.00	3.8	\$684.00
Sonn, Rebecca	Calculate non-recoverable expenses based on populations found within electric and gas balancing account revenue reconciliations specific to gas and electric accounts.	\$120.00	0.2	\$24.00
Sonn, Rebecca	Tie-out balancing accounts receivable ending balances per the financial statements to client supporting schedules and/or general ledger	\$120.00	2.2	\$264.00
Sonn, Rebecca	Calculate Non-Recoverable Expenses for operating and maintenance analytic.	\$120.00	1.5	\$180.00
Sonn, Rebecca	Analyze compliance and ethics hotline selections to check whether allegations reported on the Compliance & Ethics (C&E) Helpline are recorded and addressed.	\$120.00	1.4	\$168.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/24/2019				
Sonn, Rebecca	Document compliance and ethics hotline selections to check whether allegations reported on the Compliance & Ethics (C&E) Helpline are recorded and addressed.	\$120.00	1.3	\$156.00
Sonn, Rebecca	Tie-out Q2'19 financial statement balances to client supporting schedules.	\$120.00	0.5	\$60.00
Sonn, Rebecca	Discussion with L. Schloetter (Deloitte) regarding Compliance and Ethics helpline selection documentation.	\$120.00	0.4	\$48.00
Sreeram, Sree	Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, M. Azebu, A. Kamra (Deloitte) regarding audit status and areas of focus going forward.	\$290.00	1.0	\$290.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	3.2	\$384.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	2.5	\$300.00
Steele, Bridget	Discussion with V. Hennessy (Deloitte) regarding Q2 tie out of financial statements to supporting audit testing workpapers.	\$120.00	1.2	\$144.00
Steele, Bridget	Update Internal Audit Report Review document.	\$120.00	1.0	\$120.00
Xue, Ella	Document Oracle database testing workpaper.	\$120.00	3.5	\$420.00
Xue, Ella	Sent follow up emails to K. Worley (PG&E) regarding documents to be provided by the client for 2019 IT audit testing related to SAP Business Warehouse application.	\$120.00	1.0	\$120.00
07/25/2019				
Azebu, Matt	Review tie out of the quarterly financial statements.	\$230.00	3.9	\$897.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/25/2019				
Azebu, Matt	Discussion with L. Schloetter, V. Hennessy, B. Martin (Deloitte) regarding the quarter 2 financial statement tie out and open items.	\$230.00	2.6	\$598.00
Choudhury, Viki	Discussion with M. Fazil (Deloitte) related to SAP Governance Risk and Compliance system's ruleset testing approach and the nature of the supporting evidence that will be needed from PG&E for this approach.	\$200.00	2.0	\$400.00
Choudhury, Viki	Prepare agenda for the meeting with D. Kung (PG&E) to discuss change management controls.	\$200.00	1.0	\$200.00
Fazil, Mohamed	Discuss governance risk management and compliance system ruleset benchmarking with V. Choudhury (Deloitte).	\$200.00	2.0	\$400.00
Hennessy, Vincent	Discussion with L. Schloetter, M. Azebu, B. Martin (Deloitte) regarding the quarter 2 financial statement tie out and open items.	\$200.00	2.6	\$520.00
Hennessy, Vincent	Update Q2 tie out tool.	\$200.00	2.3	\$460.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding Q2 tie out of financial statements to supporting client schedules.	\$200.00	1.3	\$260.00
Hennessy, Vincent	Update Q2 journal entry notes based on notes.	\$200.00	0.6	\$120.00
Jasinski, Samantha	Clear comments from procurement (cost of sales) workpaper.	\$290.00	2.7	\$783.00
Jasinski, Samantha	Review summary of board of director meeting minutes workpapers.	\$290.00	0.8	\$232.00
Jasinski, Samantha	Discuss with J. Ncho-Oguie, E. Murdock (Deloitte) regarding accounting for renewable energy credit sales.	\$290.00	0.4	\$116.00
K, Kavya	Create roles and users sheet to obtain the corresponding role owners and user managers from client with respect to SAP-GRC system.	\$120.00	2.0	\$240.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/25/2019				
K, Kavya	Document testing of design and operating effectiveness of IT controls related to access security for SAP-GRC system.	\$120.00	1.5	\$180.00
Kipkirui, Winnie	Review change management controls for Powerplant accounting system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document ACTT (Automated Control Testing Tool) scripts for testing SAP ERP Central Component (ECC) unix server 1.	\$230.00	1.4	\$322.00
Kipkirui, Winnie	Perform Ariba privileged access review.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review documentation of Ariba Change Management control.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document ACTT (Automated Control Testing Tool) scripts for testing SAP ERP Central Component (ECC) unix server 2.	\$230.00	1.6	\$368.00
M, Nikitha	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.0	\$460.00
M, Nikitha	Continued to perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$230.00	2.0	\$460.00
Martin, Blake	Tie out Q2'19 10Q financials to Deloitte Audit file and support.	\$200.00	3.5	\$700.00
Martin, Blake	Continued to tie out Q2'19 10Q financials to Deloitte Audit file and support.	\$200.00	3.0	\$600.00
Martin, Blake	Discussion with L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding the quarter 2 financial statement tie out and open items.	\$200.00	2.6	\$520.00
Meredith, Wendy	Review internal audit reports prepared by PG&E.	\$380.00	0.2	\$76.00
Murdock, Elizabeth	Discuss with J. Ncho-Oguie, S. Jasinski (Deloitte) regarding accounting for renewable energy credit sales.	\$330.00	0.4	\$132.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/25/2019				
Ncho-Oguie, Jean-Denis	Discuss with E. Murdock, S. Jasinski (Deloitte) regarding accounting for renewable energy credit sales.	\$330.00	0.4	\$132.00
Nkinzingabo, Rudy	Addressing partner level review comments in tax specialist planning and scoping memo.	\$290.00	0.5	\$145.00
Rice, Blake	Address income statement variance analysis comments.	\$230.00	3.0	\$690.00
Rice, Blake	Address income statement comments.	\$230.00	3.0	\$690.00
Rice, Blake	Review staffing and audit plan for August.	\$230.00	1.0	\$230.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with V. Hennessy, M. Azebu, B. Martin (Deloitte) regarding the quarter 2 financial statement tie out and open items.	\$180.00	2.6	\$468.00
Schloetter, Lexie	Update operating and maintenance reconciliation.	\$180.00	1.4	\$252.00
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding Q2 tie out.	\$180.00	1.3	\$234.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding Q2 tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$180.00	1.3	\$234.00
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding operating and maintenance expense testing.	\$180.00	0.9	\$162.00
Sonn, Rebecca	Update tickmarks in operating and maintenance expense testing.	\$120.00	1.4	\$168.00
Sonn, Rebecca	Discussion with L. Schloetter (Deloitte) regarding Q2 tie out.	\$120.00	1.3	\$156.00
Sonn, Rebecca	Document selections made for testing of Compliance and Ethics helpline entity level control.	\$120.00	1.2	\$144.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/25/2019				
Sonn, Rebecca	Research status of Orders Instituting Investigation during review of footnote 11 to the Form 10-Q summarizing regulatory and legal matters impacting the company as of June 30.	\$120.00	1.1	\$132.00
Sonn, Rebecca	Discussion with L. Schloetter (Deloitte) regarding operating and maintenance expense testing.	\$120.00	0.9	\$108.00
Sreeram, Sree	Draft a memo related to environmental accruals and its risk assessment for FY19.	\$290.00	1.0	\$290.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	3.4	\$408.00
Steele, Bridget	Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$120.00	2.5	\$300.00
Steele, Bridget	Review Q2'19 internal audit reports and summarize our considerations of audit / risk assessment impacts as part of interim review procedures.	\$120.00	0.9	\$108.00
Xue, Ella	Update Meter Data Management System testing workpaper to reflect the supporting screenshots provided by client.	\$120.00	3.0	\$360.00
Xue, Ella	Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests related to Meter Data Management System application that have yet to be provided.	\$120.00	1.0	\$120.00
Yuen, Jennifer	Update year-end tax planning memo summarizing planned procedures / scope of work to respond to partner-level review comments.	\$230.00	3.6	\$828.00
07/26/2019				
Azebu, Matt	Review the tie out of the quarterly financial statements.	\$230.00	2.4	\$552.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/26/2019				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding quarterly (Q2) tie out procedures .	\$230.00	0.9	\$207.00
Choudhury, Viki	Meeting with (D. Kung, PG&E), Kavya K, Fazil M and Sachin Nambiar (Deloitte) to discuss change management controls	\$200.00	2.0	\$400.00
Fazil, Mohamed	Document design and operating effectiveness of Oracle User Access Review control workpaper.	\$200.00	3.0	\$600.00
Hennessy, Vincent	Prepared listing of amounts disclosed in the Q2 financial statements that are pending client support and sent to K. Mallonee (PG&E).	\$200.00	2.1	\$420.00
Hennessy, Vincent	Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$200.00	1.6	\$320.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding Q2 tie out.	\$200.00	1.4	\$280.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding quarterly (Q2) tie out procedures .	\$200.00	0.9	\$180.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) regarding tie out of financial statements to supporting client schedules.	\$200.00	0.6	\$120.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding Q2 financial statement disclosures that are pending client support.	\$200.00	0.2	\$40.00
K, Kavya	Meeting with K. Worley (PG&E) to discuss the approach for SAP Business Warehouse change management testing.	\$120.00	2.0	\$240.00
K, Kavya	Follow up discussion with K. Worley (PG&E) related to approach for SAP Business Warehouse change management testing.	\$120.00	1.0	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/26/2019				
K, Kavya	Final updates on walkthrough agenda for change management and operations team.	\$120.00	1.0	\$120.00
Kipkirui, Winnie	Update documentation of powerplant change implementer control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update the documentation of risks of material misstatement related to information technology for 2019.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review documentation of powerplant change implementation control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review documentation of PowerPlan system SOD (Segregation of Duties) control.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Document Ariba change implementer control.	\$230.00	3.0	\$690.00
Martin, Blake	Tie out of Q2'19 10Q financials to Deloitte Audit File and support.	\$200.00	4.0	\$800.00
Murdock, Elizabeth	Discussion with S. Hunter (PG&E) regarding accounting for renewable energy credit sales.	\$330.00	0.5	\$165.00
Nambiar, Sachin	Discussion with K. Worley (PG&E) related to SAP Business Warehouse change management controls.	\$120.00	1.0	\$120.00
Rice, Blake	Address income statement scoping comments.	\$230.00	2.0	\$460.00
Rice, Blake	Reviewed reconciliation of amounts included in Q2 financial statements and notes to the financial statements to quarterly review procedures and/or client schedules.	\$230.00	2.0	\$460.00
Rice, Blake	Meeting with E. Li (PG&E) regarding income statement variances.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Reconciled amounts included in Q2 financial statements and notes to the financial statements to quarterly review procedures and/or client schedules.	\$180.00	2.8	\$504.00
Schloetter, Lexie	Update operating and maintenance expense workbook.	\$180.00	1.6	\$288.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/26/2019				
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding Q2 tie out.	\$180.00	1.4	\$252.00
Schloetter, Lexie	Discussion between J. Pitman regarding billings control planning.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding control owner workpaper for billings controls.	\$180.00	0.4	\$72.00
Schloetter, Lexie	Discussion with B. Steele (Deloitte) regarding control owner competence and authority for accounts payable controls.	\$180.00	0.3	\$54.00
Sonn, Rebecca	Update control owner descriptions for competence and authority related to regulatory and journal entries controls.	\$120.00	2.1	\$252.00
Sonn, Rebecca	Update control owner descriptions for competence and authority related to meter to cash controls.	\$120.00	1.8	\$216.00
Sonn, Rebecca	Research annual electric true-up to be used for operating and maintenance testing.	\$120.00	1.5	\$180.00
Sonn, Rebecca	Update control owner descriptions for competence and authority related to source to pay controls.	\$120.00	1.0	\$120.00
Sonn, Rebecca	Research annual gas true-up on the California Public Utilities Commission website for use on operating and maintenance testing.	\$120.00	0.7	\$84.00
Sonn, Rebecca	Discussion with L. Schloetter (Deloitte) regarding control owner workpaper for billings controls.	\$120.00	0.4	\$48.00
Sreeram, Sree	Draft a memo related to environmental accruals and its risk assessment for FY19.	\$290.00	0.5	\$145.00
Steele, Bridget	Continue to update Quarter 2 tie out document.	\$120.00	3.2	\$384.00
Steele, Bridget	Update Quarter 2 tie out document.	\$120.00	2.3	\$276.00
Steele, Bridget	Discussion with L. Schloetter (Deloitte) regarding control owner competence and authority for accounts payable controls.	\$120.00	0.3	\$36.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/26/2019				
Xue, Ella	Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided.	\$120.00	4.0	\$480.00
Yuen, Jennifer	Prepare return to tax provision testing workpaper.	\$230.00	1.4	\$322.00
07/27/2019				
Rice, Blake	Reviewed the reconciliation of new general ledger accounts to the appropriate financial statement lines to ensure appropriate mapping in trial balance	\$230.00	1.0	\$230.00
Rice, Blake	Review summary of Q2 internal audit reports and the audit team's determination of financial statement impact	\$230.00	1.0	\$230.00
07/29/2019				
Adams, Haley	Address notes related to the procurement risk assessment.	\$230.00	4.0	\$920.00
Adams, Haley	Discussion with L. Schloetter (Deloitte) regarding recoverable expenses in operating and maintenance testing.	\$230.00	1.5	\$345.00
Adams, Haley	Outlined hazardous substance mechanism recoverable expense testing procedures.	\$230.00	1.0	\$230.00
Adams, Haley	Meeting with E. Murdock (Deloitte) to discuss status and open items.	\$230.00	0.5	\$115.00
Azebu, Matt	Review risks of material misstatement identified related to management override and planned substantive procedures.	\$230.00	2.0	\$460.00
Azebu, Matt	Meeting with B. Rice, B. Martin, L. Schloetter, R. Sonn, C. Doolittle (Deloitte) regarding this week's priorities.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Attend PG&E Systems Scoping FY'19 meeting with W. Kipkirui, E. Murdock, B. Rice (Deloitte) to discuss the in-scope systems for FY'19 testing.	\$330.00	1.0	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/29/2019				
Hennessy, Vincent	Update Q2 2019 tie out tool.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding client's customer billings control.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Discussion with D. Diaz (PG&E) regarding tie out of financial statements to supporting client schedules.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Meeting with M. Azebu, B. Rice, B. Martin, L. Schloetter, R. Sonn, C. Doolittle (Deloitte) regarding this week's priorities.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Discussion with R. Sonn (Deloitte) regarding journal entry support for management override testing.	\$200.00	0.5	\$100.00
Jasinski, Samantha	Review long term disability risk assessment memorandum.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review worker's compensation risk assessment memorandum.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Document internal control considerations related to IT Compliance findings	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Drafted internal control documentation to include evaluation of severity assessment for 2019 internal control findings.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	ACTT (Automated Control Testing Tool) analysis of results for testing Customer Care & Billing system unix server 1.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Attend PG&E Systems Scoping FY'19 meeting with P. Giamanco, E. Murdock, B. Rice (Deloitte) to discuss the in-scope systems for FY'19 testing.	\$230.00	1.0	\$230.00
Martin, Blake	Document journal entry testing memo summarizing response to risk of management override of controls.	\$200.00	3.0	\$600.00
Martin, Blake	Document management override risks of material misstatement considerations.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/29/2019				
Martin, Blake	Meeting with M. Azebu, B. Rice, L. Schloetter, R. Sonn, C. Doolittle (Deloitte) regarding this week's priorities.	\$200.00	1.0	\$200.00
Murdock, Elizabeth	Attend PG&E Systems Scoping FY'19 meeting with W. Kipkirui, P. Giamanco, B. Rice (Deloitte) to discuss the in-scope systems for FY'19 testing.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meet with S. Hunter (PG&E) to discuss potential implications of derivative accounting.	\$330.00	0.5	\$165.00
Rice, Blake	Attend PG&E Systems Scoping FY'19 meeting with W. Kipkirui, P. Giamanco, E. Murdock (Deloitte) to discuss the in-scope systems for FY'19 testing.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with H. Adams (Deloitte) regarding recoverable expenses in operating and maintenance testing.	\$180.00	1.5	\$270.00
Schloetter, Lexie	Map operating and maintenance expenses to the recoverable revenue reconciliation.	\$180.00	1.5	\$270.00
Schloetter, Lexie	Meeting with M. Azebu, B. Rice, B. Martin, V. Hennessy, C. Doolittle, R. Sonn (Deloitte) regarding weekly updates and priorities.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Close notes on design and operating effectiveness testing related to customer billings control.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding operating and maintenance testing.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding billings control.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Analyze and update the generally accepted accounting principles (GAAP) Check list memo.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Address review notes related to tie out of amounts included in Q2'19 financial statements to client supporting schedules.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

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<i>2019 Audit Services</i>				
07/29/2019				
Sonn, Rebecca	Update control owner descriptions related to property plant and equipment controls	\$120.00	2.0	\$240.00
Sonn, Rebecca	Update control owner descriptions related to source to pay controls.	\$120.00	1.6	\$192.00
Sonn, Rebecca	Compare control owner titles from 2018 to 2019 to identify changes and increased risk related to meter to cash.	\$120.00	1.5	\$180.00
Sonn, Rebecca	Meeting with M. Azebu, B. Rice, B. Martin, L. Schloetter, C. Doolittle (Deloitte) regarding this week's priorities.	\$120.00	1.0	\$120.00
Sonn, Rebecca	Discussion with L. Schloetter (Deloitte) regarding operating and maintenance testing.	\$120.00	1.0	\$120.00
Sonn, Rebecca	Discussion with V. Hennessy (Deloitte) regarding journal entry support for management override testing.	\$120.00	0.5	\$60.00
Varshney, Swati	Execute review documentation regarding our risk assessment process.	\$230.00	3.0	\$690.00
Xue, Ella	Perform testing of automated application controls in SAP using the automated control testing tool.	\$120.00	1.5	\$180.00
Xue, Ella	Draft email to W. Kipkirui (Deloitte) to communicate status of IT audit testing and pending requests that have yet to be fulfilled by the company.	\$120.00	1.0	\$120.00
Xue, Ella	Complete Meter Data Management System privileged access testing workpaper.	\$120.00	0.5	\$60.00
Yuen, Jennifer	Call with K. Xu (PG&E) to discuss 2018 RTP testing.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Clear comments in FY19 tax planning memo.	\$230.00	1.0	\$230.00
07/30/2019				
Adams, Haley	Update procurement control workpapers to include documentation of information used in the control.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/30/2019				
Adams, Haley	Discussion with E. Murdock, S. Jasinski, J. Hamner, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.	\$230.00	1.0	\$230.00
Adams, Haley	Address notes within the memo summarizing understanding of the company's energy procurement process (including the relevant accounting guidance)	\$230.00	1.0	\$230.00
Adams, Haley	Prepare for meeting with A. Schloetter (Deloitte) regarding Revenue Testing procedures.	\$230.00	1.0	\$230.00
Adams, Haley	Prepare requests/open items list for procurement substantive testing.	\$230.00	1.0	\$230.00
Adams, Haley	Address notes within the Procurement risk of material misstatement workpaper.	\$230.00	1.0	\$230.00
Adams, Haley	Prepare email correspondence to A. Schloetter (Deloitte) regarding best practices for revenue testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte) to discuss audit section allocation for 2019 audit.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with S. Jasinski, E. Murdock (Deloitte) to discuss proposed audit section allocation for 2019 audit.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding tie out questions.	\$230.00	0.5	\$115.00
Doolittle, Chase	Documented planned audit testing procedures related to electric / gas revenue.	\$120.00	2.5	\$300.00
Doolittle, Chase	Prepare documentation related to identification of risks of material misstatement and corresponding controls mitigating those risks related to revenue process.	\$120.00	2.0	\$240.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/30/2019				
Doolittle, Chase	Prepare the guided risk assessment for the property plant and equipment process to document our risks of material misstatement and corresponding controls mitigating those risks.	\$120.00	1.5	\$180.00
Doolittle, Chase	Discussion with L. Schloetter (Deloitte) regarding the revenue risk of material misstatement workpaper.	\$120.00	0.5	\$60.00
Fazil, Mohamed	Continued to document the testing of design and operating effectiveness of SAP Firefighter (temporary user ID log) review control workpaper.	\$200.00	3.5	\$700.00
Fazil, Mohamed	Document design and operating effectiveness of SAP Firefighter (temporary user ID log) review control workpaper.	\$200.00	2.5	\$500.00
Fazil, Mohamed	Further documented the testing of design and operating effectiveness of SAP Firefighter (temporary user ID log) review control workpaper.	\$200.00	2.0	\$400.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss IT audit status.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with E. Murdock, S. Jasinski, H. Adams, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Continued to tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.	\$200.00	2.5	\$500.00
Hennessy, Vincent	Perform tie out of amounts included in Q2'19 financial statements to supporting audit testing workpapers.	\$200.00	2.0	\$400.00
Hennessy, Vincent	Discussion with R. Sonn (Deloitte) regarding journal entry support for management override testing.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Review memo documenting company's customer billings process, including the relevant accounting guidance.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/30/2019				
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding tie out questions.	\$200.00	0.5	\$100.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) regarding tie out questions.	\$200.00	0.5	\$100.00
Jasinski, Samantha	Meeting with E. Murdock (Deloitte) to update project plan for August priorities and reassign work as needed.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with E. Murdock, H. Adams, J. Hamner, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with E. Murdock, M. Azebu (Deloitte) to discuss proposed audit section allocation for 2019 audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with J. Ncho-Oguie, M. Azebu, E. Murdock (Deloitte) to discuss audit section allocation for 2019 audit.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with B. Martin (Deloitte), M. Lui, E. Gonzalez (PG&E) regarding benefits related internal controls over the actuarial rates utilized.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review overall engagement risk assessment workbook documenting audit team's preliminary risk assessment conclusions for 2019 audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	ACTT (Automated Control Testing Tool) analysis of results for testing Customer Care & Billing system unix server 2.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	ACTT (Automated Control Testing Tool) analysis of results for testing SAP ERP Central Component (ECC) unix server 1.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	ACTT (Automated Control Testing Tool) analysis of results for testing powerplant unix server 1.	\$230.00	3.0	\$690.00
Martin, Blake	Document the potential adjustment report process flow diagram.	\$200.00	2.5	\$500.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/30/2019				
Martin, Blake	Continue to document the hire to retire (Benefits) controls walkthrough.	\$200.00	1.0	\$200.00
Martin, Blake	Meeting with S. Jasinski (Deloitte), M. Lui, E. Gonzalez (PG&E) regarding benefits related controls related to the actuarial rates utilized.	\$200.00	0.5	\$100.00
Martin, Blake	Document the hire to retire (Benefits) controls walkthrough.	\$200.00	4.0	\$800.00
Meredith, Wendy	Review internal audit reports issued during second quarter as part of interim review procedures	\$380.00	0.5	\$190.00
Murdock, Elizabeth	Meeting with S. Jasinski (Deloitte) to update project plan for August priorities and reassign work as needed.	\$330.00	1.5	\$495.00
Murdock, Elizabeth	Discussion with S. Jasinski, H. Adams, J. Hamner, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.	\$330.00	1.0	\$330.00
Murdock, Elizabeth	Meeting (partial) with S. Jasinski, M. Azebu (Deloitte) to discuss proposed audit section allocation for 2019 audit.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu, S. Jasinski, E. Murdock (Deloitte) to discuss audit section allocation for 2019 audit.	\$330.00	1.0	\$330.00
Schloetter, Lexie	Updated electric/gas revenue testing workpaper	\$180.00	2.0	\$360.00
Schloetter, Lexie	Analyzed advice letters from the California Public Utilities Commission for potential impacts on revenue	\$180.00	1.5	\$270.00
Schloetter, Lexie	Close notes related to the billings process control workpaper.	\$180.00	1.5	\$270.00
Schloetter, Lexie	Discussion with A. Yee (PG&E) regarding customer accounts receivable process.	\$180.00	1.0	\$180.00
Schloetter, Lexie	Discussion with E. Murdock, S. Jasinski, H. Adams, J. Hamner (Deloitte) regarding the revenue process and substantive workpaper.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/30/2019				
Schloetter, Lexie	Discussion with C. Doolittle (Deloitte) regarding the revenue risk of material misstatement workpaper.	\$180.00	0.5	\$90.00
Schloetter, Lexie	Document the risks of material misstatement identified related to the Company's property plant and equipment process for capital additions.	\$180.00	0.5	\$90.00
Sonn, Rebecca	Compare control owner titles from 2018 to 2019 to identify changes and increased risk related to source to pay controls.	\$120.00	2.5	\$300.00
Sonn, Rebecca	Identify increased risk due to changes in controls owners between 2018 and 2019 for regulatory controls.	\$120.00	1.5	\$180.00
Sonn, Rebecca	Obtain audit evidence of supporting documents and management's review/approval for Q2 journal entry testing selections.	\$120.00	1.0	\$120.00
Sonn, Rebecca	Update 8-K summary workpaper for changes that occurred during the quarter.	\$120.00	0.5	\$60.00
Sonn, Rebecca	Prepare documentation of workpaper summarizing the significant management estimates identified during our audit procedures.	\$120.00	0.5	\$60.00
Sonn, Rebecca	Discussion with V. Hennessy (Deloitte) regarding journal entry support for management override testing.	\$120.00	0.5	\$60.00
Varshney, Swati	Continue executing review documentation regarding the risk assessment process.	\$230.00	3.0	\$690.00
Xue, Ella	Perform testing of automated application controls in SAP using the automated control testing tool.	\$120.00	2.0	\$240.00
Xue, Ella	Prepare Endur new user access testing workpaper.	\$120.00	1.5	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/30/2019				
Xue, Ella	Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided related to Oracle database testing.	\$120.00	1.5	\$180.00
Yuen, Jennifer	Correspondence with J. Yuen, R. Nkinzingabo, and B. Rice (all Deloitte) regarding Q2 workpaper status.	\$230.00	0.5	\$115.00
07/31/2019				
Adams, Haley	Review current year and prior year environmental liability data as it relates to risk assessment procedures.	\$230.00	2.0	\$460.00
Adams, Haley	Prepare cost of electric testing documentation.	\$230.00	1.5	\$345.00
Adams, Haley	Prepare interim cost of electric procurement testing selections.	\$230.00	1.5	\$345.00
Adams, Haley	Review regulatory balancing account testing procedures.	\$230.00	1.0	\$230.00
Adams, Haley	Review internal control guide and risk assessment guidance as it relates to PG&E planning and interim testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with B. Martin (Deloitte), D. Kenna, P. Ong, J. Garboden, N. Riojas (PG&E) to observe the monthly management override potential adjustment report meeting.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with B. Martin (Deloitte) regarding Optix (Journal Entry testing) parameters and approach.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin (Deloitte) regarding management override control testing approach.	\$230.00	0.5	\$115.00
Bhattacharya, Ayush	Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/31/2019				
Choudhury, Viki	Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.	\$200.00	0.5	\$100.00
Clark, Brian	Review PG&E materiality determination memo with T. Gillam (Deloitte).	\$380.00	1.0	\$380.00
Doolittle, Chase	Prepare the guided risk assessment for the property plant and equipment process to document our risks of material misstatement and corresponding controls mitigating those risks.	\$120.00	2.5	\$300.00
Doolittle, Chase	Documented planned audit procedures to address risks of material misstatement identified related to property plant and equipment	\$120.00	2.5	\$300.00
Doolittle, Chase	Prepare documentation related to identification of risks of material misstatement and corresponding controls mitigating those risks related to revenue process.	\$120.00	1.0	\$120.00
Giamanco, Patrick	Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.	\$330.00	0.5	\$165.00
Gillam, Tim	Review PG&E materiality determination memo with B. Clark (Deloitte).	\$380.00	1.0	\$380.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding the Q2 tie out tool.	\$200.00	1.5	\$300.00
Hennessy, Vincent	Update Q2 tie out tool with updated version.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Discussions with K. Mallonee (PG&E) regarding Q2 tie out questions.	\$200.00	1.0	\$200.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding journal entry data.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/31/2019				
Hennessy, Vincent	Discussion with B. Rice (Deloitte) regarding tie out tool.	\$200.00	0.5	\$100.00
K, Kavya	Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.	\$120.00	0.5	\$60.00
Kipkirui, Winnie	ACTT (Automated Control Testing Tool) analysis of results for testing Market Data System unix server 1.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	ACTT (Automated Control Testing Tool) analysis of results for testing Reporting System Solutions application unix server 1.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Update the documentation of planned procedures to address risks of material misstatement related to information technology for 2019.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Update the documentation of controls mitigating risks of material misstatement related to information technology for 2019.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review and document the evidence obtained related to the Market Data System Unix Server 1 testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding the Q2 tie out tool.	\$200.00	1.5	\$300.00
Martin, Blake	Document the Significant Management Override Potential Adjustment Report Controls.	\$200.00	1.0	\$200.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding journal entry testing data.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/31/2019				
Martin, Blake	Meeting with M. Azebu (Deloitte), D. Kenna, P. Ong, J. Garboden, N. Riojas (PG&E) to observe the monthly management override potential adjustment report meeting.	\$200.00	1.0	\$200.00
Martin, Blake	Discussion with M. Azebu (Deloitte) regarding management override control testing approach.	\$200.00	0.5	\$100.00
Martin, Blake	Meeting with M. Azebu (Deloitte) regarding Journal Entry testing parameters and approach.	\$200.00	0.5	\$100.00
Martin, Blake	Update the Process Flow Diagram outlining the company's process for accounting for significant, non-recurring transactions in FY'19.	\$200.00	3.5	\$700.00
Murdock, Elizabeth	Meeting with J. Ncho-Oguie (Deloitte) to discuss critical audit matters.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Review cash flow statement analytics for second quarter review.	\$330.00	1.0	\$330.00
Ncho-Oguie, Jean-Denis	Meeting with E. Murdock (Deloitte) to discuss critical audit matters.	\$330.00	0.5	\$165.00
Ncho-Oguie, Jean-Denis	Review quarterly affiliates and independence analysis.	\$330.00	2.0	\$660.00
Rice, Blake	Discussion with V. Hennessy (Deloitte) regarding tie out tool.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Prepared memo summarizing the company's process for recording electric/gas revenue and the related accounting guidance	\$180.00	3.0	\$540.00
Schloetter, Lexie	Update revenue risk of material misstatement workpaper.	\$180.00	1.3	\$234.00
Schloetter, Lexie	Analyze revenue risk of material misstatement workpaper.	\$180.00	1.2	\$216.00
Schloetter, Lexie	Analyze the electric balancing account revenue reconciliation for recoverable costs related to operating and maintenance workpaper.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
07/31/2019				
Schloetter, Lexie	Discussion with R. Sonn (Deloitte) regarding the policies and procedures entity level control.	\$180.00	0.5	\$90.00
Sonn, Rebecca	Document selections made for testing of Compliance and Ethics helpline entity level control.	\$120.00	3.0	\$360.00
Sonn, Rebecca	Prepare selections for policies standards and procedures related to entity level controls.	\$120.00	2.5	\$300.00
Sonn, Rebecca	Tie-out ending balances for pension accounts.	\$120.00	1.0	\$120.00
Sonn, Rebecca	Discussion with L. Schloetter (Deloitte) regarding the policies and procedures entity level control.	\$120.00	0.5	\$60.00
Varshney, Swati	Reviewed documentation of engagement team's overall risk assessment process and significant estimates identified for 2019	\$230.00	2.0	\$460.00
Xue, Ella	Continued to update the Endur new user access testing workpaper.	\$120.00	3.0	\$360.00
Xue, Ella	Update the Reporting System Solutions system testing workpaper.	\$120.00	3.0	\$360.00
Xue, Ella	Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided related to Reporting System Solutions system testing.	\$120.00	1.0	\$120.00
Yuen, Jennifer	Perform 2018 return to tax provision testing.	\$230.00	0.5	\$115.00
Subtotal for 2019 Audit Services:			1,963.0	\$410,633.00

AB 1054 Wildfire Fund

07/01/2019

Barclay, Kelsey	Perform accounting research related to accounting for wildfire fund contributions.	\$580.00	2.6	\$1,508.00
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PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/01/2019				
Meredith, Wendy	Review articles related to new proposed legislation in California related to wildfires.	\$760.00	0.2	\$152.00
Weller, Curt	Perform accounting research related to accounting for Wildfire Fund contributions.	\$760.00	0.9	\$684.00
07/02/2019				
Barclay, Kelsey	Perform accounting research related to accounting for wildfire fund contributions.	\$580.00	1.2	\$696.00
Weller, Curt	Perform accounting research related to accounting for Wildfire Fund contributions.	\$760.00	0.4	\$304.00
07/03/2019				
Barclay, Kelsey	Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054).	\$580.00	1.3	\$754.00
Barclay, Kelsey	Call with C. Weller, D. Barton (Deloitte) to discuss wildfire fund accounting alternatives.	\$580.00	0.8	\$464.00
Barta, Steve	Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054).	\$760.00	1.3	\$988.00
Barton, Doug	Call (partial) with K. Barclay, C. Weller (Deloitte) to discuss wildfire fund accounting alternatives.	\$760.00	0.3	\$228.00
Garcia, Edward	Research accounting guidance related to securitization transactions related to new California legislation (Assembly Bill 1054).	\$580.00	1.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/03/2019				
Gillam, Tim	Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054).	\$760.00	1.3	\$988.00
Ncho-Oguie, Jean-Denis	Review structure of Wildfire recovery fund Q2 transaction.	\$660.00	2.1	\$1,386.00
Ncho-Oguie, Jean-Denis	Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054).	\$660.00	1.3	\$858.00
Weller, Curt	Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054).	\$760.00	1.3	\$988.00
Weller, Curt	Call (partial) with K. Barclay, D. Barton (Deloitte) to discuss wildfire fund accounting alternatives.	\$760.00	0.6	\$456.00
07/05/2019				
Gillam, Tim	Review California legislation related to creation of wildfire insurance fund (assembly bill 1054).	\$760.00	3.0	\$2,280.00
Gillam, Tim	Research relevant accounting guidance for wildfire insurance fund contributions.	\$760.00	2.5	\$1,900.00
07/07/2019				
Gillam, Tim	Review California legislation related to creation of wildfire insurance fund (assembly bill 1054).	\$760.00	1.0	\$760.00
07/08/2019				
Barclay, Kelsey	Perform Wildfire fund accounting alternative research.	\$580.00	0.6	\$348.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/08/2019				
Gillam, Tim	Review draft legislation for creation of wildfire insurance fund (Assembly Bill 1054).	\$760.00	2.5	\$1,900.00
07/09/2019				
Ncho-Oguie, Jean-Denis	Review draft California Wildfire Fund Legislation.	\$660.00	1.3	\$858.00
Ncho-Oguie, Jean-Denis	Document Wildfire Fund considerations for accounting impacts.	\$660.00	1.1	\$726.00
Weller, Curt	Review wildfire fund legislation passed (Assembly Bill 1054) for accounting impacts.	\$760.00	0.5	\$380.00
07/10/2019				
Barclay, Kelsey	Perform accounting research related to accounting for wildfire fund contributions.	\$580.00	1.8	\$1,044.00
Barclay, Kelsey	Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$580.00	1.0	\$580.00
Barclay, Kelsey	Meeting with C. Weller (Deloitte) to discuss accounting for the wildfire insurance fund.	\$580.00	0.5	\$290.00
Barton, Doug	Discussion (partial) with C. Weller, K. Barclay, J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$760.00	0.5	\$380.00
Gillam, Tim	Review revised legislation for creation of wildfire insurance fund (Assembly Bill 1054).	\$760.00	2.0	\$1,520.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$760.00	1.0	\$760.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte), D. Thomason, J. Garboden, C. Foster, W. Manheim, D. Thomason, S. Hunter (PG&E) for consideration of accounting transactions related to Wildfire Fund Legislation.	\$760.00	0.7	\$532.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/10/2019				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte), D. Thomosan, J. Garboden, C. Foster, W. Manheim, D. Thomason, S. Hunter (PG&E) for consideration of accounting transactions related to Wildfire Fund Legislation.	\$660.00	0.7	\$462.00
Ncho-Oguie, Jean-Denis	Discussion with C. Weller, K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$660.00	1.0	\$660.00
Weller, Curt	Meeting with K. Barclay (Deloitte) to discuss accounting for wildfire insurance fund.	\$760.00	0.5	\$380.00
Weller, Curt	Discussion (partial) with K. Barclay, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$760.00	0.5	\$380.00
07/11/2019				
Barclay, Kelsey	Perform accounting research for wildfire fund accounting alternatives.	\$580.00	4.2	\$2,436.00
Barclay, Kelsey	Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire fund accounting alternatives.	\$580.00	0.3	\$174.00
Barclay, Kelsey	Meet with C. Weller (Deloitte) to discuss wildfire accounting alternatives.	\$580.00	0.2	\$116.00
Barton, Doug	Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire fund accounting alternatives.	\$760.00	0.3	\$228.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund Legislation accounting transaction follow up action items.	\$760.00	0.4	\$304.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation accounting transaction follow up action items.	\$660.00	0.4	\$264.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/11/2019				
Weller, Curt	Perform accounting research related to accounting for Wildfire Fund contributions.	\$760.00	2.6	\$1,976.00
Weller, Curt	Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire fund accounting alternatives.	\$760.00	0.3	\$228.00
Weller, Curt	Meet with K. Barclay (Deloitte) to discuss wildfire accounting alternatives.	\$760.00	0.2	\$152.00
07/12/2019				
Barclay, Kelsey	Perform accounting research related to accounting for contributions to fund wildfire insurance fund under assembly bill 1054.	\$580.00	2.5	\$1,450.00
Barclay, Kelsey	Perform accounting research related to accounting for contributions to fund wildfire insurance fund under assembly bill 1054.	\$580.00	2.5	\$1,450.00
Barclay, Kelsey	Call with K. Barclay, J. Ncho Oguie, T. Gillam, C. Weller and D. Barton (all Deloitte) to discuss accounting for wildfire insurance fund.	\$580.00	1.0	\$580.00
Barclay, Kelsey	Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$580.00	0.6	\$348.00
Barton, Doug	Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$760.00	0.6	\$456.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$760.00	0.6	\$456.00
Ncho-Oguie, Jean-Denis	Discussion with C. Weller, K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$660.00	0.6	\$396.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/12/2019				
Ncho-Oguie, Jean-Denis	Document the summary analysis of final legislation of Wildfire California Fund accounting analysis.	\$660.00	0.3	\$198.00
Weller, Curt	Perform accounting research related to accounting for Wildfire Fund contributions.	\$760.00	1.3	\$988.00
Weller, Curt	Discussion with K. Barclay, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.	\$760.00	0.6	\$456.00
07/13/2019				
Gillam, Tim	Review the updated Fire Fund legislation.	\$760.00	2.0	\$1,520.00
07/15/2019				
Barclay, Kelsey	Perform accounting research related to accounting for wildfire fund contributions.	\$580.00	2.8	\$1,624.00
Barclay, Kelsey	Call with J. Ncho-Oguie (Deloitte) regarding wildfire fund alternative accounting treatments.	\$580.00	0.5	\$290.00
Barclay, Kelsey	Discussion with C. Weller, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$580.00	0.5	\$290.00
Barclay, Kelsey	Perform accounting research to prepare for call with J. Ncho-Oguie (Deloitte) related to consideration of Wildfire Insurance Fund accounting under insurance accounting model.	\$580.00	0.4	\$232.00
Barton, Doug	Discussion with C. Weller, K. Barclay, R. Sojkowski (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with K. Barclay (Deloitte) for consideration of Wildfire Insurance Fund accounting for insurance accounting model.	\$660.00	0.4	\$264.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/15/2019				
Sojkowski, Rick	Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$760.00	0.5	\$380.00
Weller, Curt	Discussion with K. Barclay, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$760.00	0.5	\$380.00
07/17/2019				
Barton, Doug	Meet with J. Ncho-Oguie (Deloitte) to discuss wildfire insurance fund accounting.	\$760.00	0.5	\$380.00
Barton, Doug	Discussion with R. Sojkowski (Deloitte), T. Barbieri (PWC) for discussion of Wildfire Fund Legislation.	\$760.00	0.3	\$228.00
Gillam, Tim	Meet with T. Gillam, J. Ncho-Oguie, K. Barclay and D. Barton (Deloitte) to discuss wildfire insurance fund accounting.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with D. Barton (Deloitte) to discuss wildfire insurance fund accounting.	\$660.00	0.5	\$330.00
Sojkowski, Rick	Discussion with D. Barton (Deloitte), T. Barbieri (PWC) for discussion of Wildfire Fund Legislation.	\$760.00	0.3	\$228.00
07/18/2019				
Barclay, Kelsey	Prepare for Wildfire Insurance Fund accounting considerations for insurance accounting model discussion with Deloitte team.	\$580.00	0.6	\$348.00
Barclay, Kelsey	Discussion with C. Weller (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$580.00	0.6	\$348.00
Barclay, Kelsey	Discussion with D. Barton, C. Weller, R. Sojkowski (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$580.00	0.4	\$232.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/18/2019				
Barclay, Kelsey	Prepare for consideration of Wildfire Fund Legislation accounting alternatives discussion with C. Weller (Deloitte).	\$580.00	0.2	\$116.00
Barton, Doug	Discussion with C. Weller, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$760.00	0.4	\$304.00
Sojkowski, Rick	Discussion with D. Barton, C. Weller, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$760.00	0.4	\$304.00
Weller, Curt	Discussion with K. Barclay (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$760.00	0.6	\$456.00
Weller, Curt	Discussion with D. Barton, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$760.00	0.4	\$304.00
07/19/2019				
Barclay, Kelsey	Discussion with C. Weller, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$580.00	0.4	\$232.00
Barton, Doug	Discussion with C. Weller, K. Barclay, R. Sojkowski (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.4	\$304.00
Sojkowski, Rick	Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.4	\$304.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/19/2019				
Weller, Curt	Discussion with K. Barclay, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.4	\$304.00
07/21/2019				
Barclay, Kelsey	Prepared memo summarizing wildfire fund contribution subsequent measurement accounting model.	\$580.00	1.6	\$928.00
Gillam, Tim	Review accounting guidance relevant to Wildfire Insurance Fund contributions as under new legislation (Assembly Bill 1054).	\$760.00	0.5	\$380.00
07/22/2019				
Barclay, Kelsey	Prepare outline summarizing the accounting for wildfire insurance fund contributions.	\$580.00	1.0	\$580.00
Barclay, Kelsey	Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$580.00	0.5	\$290.00
Barclay, Kelsey	Discussion with C. Weller (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$580.00	0.1	\$58.00
Barton, Doug	Draft spreadsheet on subsequent measurement accounting model for wildfire fund contributions.	\$760.00	0.5	\$380.00
Barton, Doug	Review the final passed legislation for Assembly Bill 1054 pertaining to wildfire insurance fund.	\$760.00	0.5	\$380.00
Barton, Doug	Draft white paper on accounting for contributions to wildfire insurance fund related to Assembly Bill 1054.	\$760.00	0.5	\$380.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/22/2019				
Ncho-Oguie, Jean-Denis	Discussion with C. Weller, K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$660.00	0.5	\$330.00
Weller, Curt	Discussion (partial) with K. Barclay, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.3	\$228.00
Weller, Curt	Discussion with K. Barclay (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.	\$760.00	0.1	\$76.00
07/23/2019				
Barclay, Kelsey	Prepare outline summarizing the accounting for the initial recognition and subsequent measurement of wildfire insurance fund contributions.	\$580.00	1.8	\$1,044.00
Barclay, Kelsey	Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire Fund accounting alternatives.	\$580.00	0.5	\$290.00
Barton, Doug	Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire Fund accounting alternatives.	\$760.00	0.5	\$380.00
Gillam, Tim	Research potential accounting for the Wildfire Insurance Fund.	\$760.00	1.0	\$760.00
Weller, Curt	Perform accounting research related to accounting for Wildfire Fund contributions.	\$760.00	1.8	\$1,368.00
Weller, Curt	Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting alternatives.	\$760.00	0.5	\$380.00
07/24/2019				
Barclay, Kelsey	Discussion with C. Weller, T. Gillam, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$580.00	0.7	\$406.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/24/2019				
Barclay, Kelsey	Discussion with C. Weller, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$580.00	0.3	\$174.00
Barton, Doug	Discussion with C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.3	\$228.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.7	\$532.00
Ncho-Oguie, Jean-Denis	Discussion (partial) with C. Weller, K. Barclay, T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$660.00	0.4	\$264.00
Ncho-Oguie, Jean-Denis	Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$660.00	0.3	\$198.00
Weller, Curt	Discussion (partial) with K. Barclay, T. Gillam, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.6	\$456.00
Weller, Curt	Discussion with K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	0.3	\$228.00
07/25/2019				
Barclay, Kelsey	Prepare subsequent measurement accounting models for wildfire fund.	\$580.00	1.2	\$696.00
Barclay, Kelsey	Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire Fund subsequent measurement models.	\$580.00	0.2	\$116.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/25/2019				
Barton, Doug	Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire Fund subsequent measurement models.	\$760.00	0.2	\$152.00
Weller, Curt	Perform accounting research related to accounting for Wildfire Fund contributions.	\$760.00	1.2	\$912.00
Weller, Curt	Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund subsequent measurement models.	\$760.00	0.2	\$152.00
07/26/2019				
Barclay, Kelsey	Discussion with C. Weller, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models.	\$580.00	0.6	\$348.00
Barclay, Kelsey	Work on subsequent measurement accounting models.	\$580.00	0.2	\$116.00
Barton, Doug	Discussion with C. Weller, K. Barclay, T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models.	\$760.00	0.6	\$456.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$760.00	1.2	\$912.00
Gillam, Tim	Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models.	\$760.00	0.6	\$456.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.	\$660.00	1.2	\$792.00
Weller, Curt	Discussion with K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models.	\$760.00	0.4	\$304.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/29/2019				
Barclay, Kelsey	Discussion with D. Barton, C. Weller, M. Green, K. Roll, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.	\$580.00	1.0	\$580.00
Barclay, Kelsey	Discussion with D. Barton, C. Weller (Deloitte) for regroup on Wildfire Fund durability analysis.	\$580.00	0.2	\$116.00
Barclay, Kelsey	Meeting (partial) with D. Barton, C. Weller, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.	\$580.00	0.2	\$116.00
Barton, Doug	Discussion (partial) with C. Weller, M. Green, K. Roll, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.	\$760.00	0.8	\$608.00
Barton, Doug	Meeting (partial) with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.	\$760.00	0.2	\$152.00
Barton, Doug	Discussion with C. Weller, K. Barclay (Deloitte) for regroup on Wildfire Fund durability analysis.	\$760.00	0.2	\$152.00
Gillam, Tim	Discussion with D. Barton, C. Weller, M. Green, K. Roll, K. Barclay (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.	\$760.00	1.0	\$760.00
Gillam, Tim	Meeting with K. Barclay, D. Barton, C. Weller, J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update.	\$760.00	0.5	\$380.00
Green, Mike	Discussion (partial) with D. Barton, C. Weller, K. Roll, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.	\$760.00	0.8	\$608.00
Ncho-Oguie, Jean-Denis	Meeting with K. Barclay, D. Barton, C. Weller, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.	\$660.00	0.5	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/29/2019				
Roll, Kevin	Discussion with D. Barton, C. Weller, M. Green, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.	\$660.00	1.0	\$660.00
Weller, Curt	Discussion (partial) with D. Barton, M. Green, K. Roll, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.	\$760.00	0.8	\$608.00
Weller, Curt	Meeting with K. Barclay, D. Barton, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.	\$760.00	0.5	\$380.00
Weller, Curt	Continued to perform accounting research related to accounting for wildfire insurance fund contributions.	\$760.00	0.5	\$380.00
Weller, Curt	Discussion with D. Barton, K. Barclay (Deloitte) for regroup on Wildfire Fund durability analysis.	\$760.00	0.2	\$152.00
07/30/2019				
Barclay, Kelsey	Discussion with D. Barton, C. Weller, R. Sojkowski (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$580.00	0.5	\$290.00
Barton, Doug	Discussion with C. Weller, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$760.00	0.5	\$380.00
Sojkowski, Rick	Discussion with D. Barton, C. Weller, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$760.00	0.5	\$380.00
Weller, Curt	Discussion with D. Barton, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
07/31/2019				
Barclay, Kelsey	Discussion with J. Ncho-Oguie, E. Murdock, W. Meredith, M. Azebu, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update.	\$580.00	0.3	\$174.00
Barton, Doug	Call with C. Weller (Deloitte) to research wildfire fund accounting alternatives.	\$760.00	0.3	\$228.00
Gillam, Tim	Discussion with J. Ncho-Oguie, K. Barclay, E. Murdock, W. Meredith, M. Azebu (Deloitte) discuss Wildfire Fund national office accounting consultation update.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with K. Barclay, E. Murdock, W. Meredith, M. Azebu, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update.	\$660.00	0.5	\$330.00
Weller, Curt	Research accounting for upfront contribution to Fund.	\$760.00	0.5	\$380.00
Weller, Curt	Call with D. Barton (Deloitte) to research wildfire fund accounting alternatives.	\$760.00	0.3	\$228.00
Subtotal for AB 1054 Wildfire Fund:			111.1	\$75,934.00

Accounting Consultations

07/16/2019				
Martin, Blake	Update documentation regarding the Critical Audit Matters (CAM) workpaper for the current year 2019.	\$390.00	3.8	\$1,482.00
07/17/2019				
Martin, Blake	Document critical audit matters from FYE'18 through Q2'18	\$390.00	4.9	\$1,911.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
07/29/2019				
Martin, Blake	Draft critical audit matters related to FY'19 to be discussed with audit committee.	\$390.00	1.0	\$390.00
Subtotal for Accounting Consultations:			9.7	\$3,783.00
<i>California Wildfires</i>				
07/03/2019				
Gillam, Tim	Review slide presentations relating to funding the current wildfire liabilities.	\$760.00	2.5	\$1,900.00
07/08/2019				
Meredith, Wendy	Review quarterly review planned procedures related to events associated with wildfire claims.	\$760.00	0.3	\$228.00
07/11/2019				
Azebu, Matt	Prepare memo documenting audit procedures performed over wildfire liability.	\$460.00	2.9	\$1,334.00
07/12/2019				
Azebu, Matt	Prepare memo documenting audit procedures performed over wildfire liability.	\$460.00	3.5	\$1,610.00
07/15/2019				
Azebu, Matt	Draft documentation of audit procedures performed related to wildfire settlements with public entities.	\$460.00	1.6	\$736.00
Azebu, Matt	Discussion with J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with National Office.	\$460.00	0.2	\$92.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) for consideration of Wildfire Settlement discussions with National Office.	\$760.00	0.4	\$304.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/15/2019				
Gillam, Tim	Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) for consideration of Wildfire Settlement discussions with National Office.	\$760.00	0.2	\$152.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) and J. Wells (PG&E) for consideration of Wildfire Settlement discussions.	\$760.00	0.2	\$152.00
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.	\$760.00	0.2	\$152.00
Meredith, Wendy	Research accounting questions related to California Public Utilities Commission investigations related to wildfires.	\$760.00	0.6	\$456.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.	\$760.00	0.3	\$228.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.	\$760.00	0.2	\$152.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with National Office.	\$660.00	0.4	\$264.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.	\$660.00	0.3	\$198.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with J. Wells (PG&E).	\$660.00	0.2	\$132.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with National Office.	\$660.00	0.2	\$132.00
07/16/2019				
Azebu, Matt	Meet with W. Meredith, B. Rice (Deloitte) to discuss wildfire liability considerations in bankruptcy proceeding.	\$460.00	1.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/16/2019				
Azebu, Matt	Meeting between S. Schirle, J. Martinez (PG&E), W. Meredith (Deloitte) to discuss legal updates related to the wildfire liability.	\$460.00	0.6	\$276.00
Azebu, Matt	Meet with D. Barton, T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss wildfire liability accounting in second quarter.	\$460.00	0.5	\$230.00
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting testing.	\$460.00	0.2	\$92.00
Barton, Doug	Meet with T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with D. Barton, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with M. Azebu, B. Rice (Deloitte) to discuss wildfire liability considerations in bankruptcy proceeding.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meeting between S. Schirle, J. Martinez (PG&E), M. Azebu (Deloitte) to discuss legal updates related to the wildfire liability.	\$760.00	0.6	\$456.00
Meredith, Wendy	Meet with D. Barton, T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss wildfire liability accounting testing.	\$760.00	0.2	\$152.00
Ncho-Oguie, Jean-Denis	Meet with D. Barton, T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.	\$660.00	0.5	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/16/2019				
Rice, Blake	Meet with W. Meredith, M. Azebu (Deloitte) to discuss wildfire liability considerations in bankruptcy proceeding.	\$460.00	1.0	\$460.00
07/17/2019				
Azebu, Matt	Draft documentation of audit procedures performed during second quarter related to wildfire accounting charge.	\$460.00	2.9	\$1,334.00
Azebu, Matt	Review order instituting investigation into 2017 Northern California Fires to assess disclosure impacts for second quarter financial statements.	\$460.00	1.3	\$598.00
Meredith, Wendy	Review documentation related to accounting for wildfires.	\$760.00	0.3	\$228.00
07/18/2019				
Azebu, Matt	Draft documentation of audit procedures performed during second quarter related to wildfire accounting charge.	\$460.00	3.9	\$1,794.00
Azebu, Matt	Discuss with J. Ncho-Oguie, W. Meredith, T. Gillam (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact.	\$460.00	0.8	\$368.00
Azebu, Matt	Meeting with J. Ncho-Oguie (Deloitte), E. Seals, J. Martinez (PG&E) to discuss the status of Order Instituting Investigation into 2017 North Bay Wildfires.	\$460.00	0.5	\$230.00
Azebu, Matt	Discussion with J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of wildfire settlement discussions and second quarter review procedures to be performed.	\$460.00	0.4	\$184.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/18/2019				
Gillam, Tim	Discuss with J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact.	\$760.00	0.8	\$608.00
Gillam, Tim	Meet with J. Ncho-Oguie (Deloitte), D. Thomason, J. Garboden (PG&E) to discuss quarterly review status and procedures for fires.	\$760.00	0.6	\$456.00
Gillam, Tim	Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) for consideration of wildfire settlement discussions and second quarter review procedures to be performed.	\$760.00	0.4	\$304.00
Meredith, Wendy	Discuss with J. Ncho-Oguie, T. Gillam, M. Azebu (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact.	\$760.00	0.8	\$608.00
Meredith, Wendy	Review updates related wildfire liability for second quarter 2019.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discuss with W. Meredith, T. Gillam, M. Azebu (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact.	\$660.00	0.8	\$528.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam (Deloitte), D. Thomason, J. Garboden (PG&E) to discuss quarterly review status and procedures for fires.	\$660.00	0.6	\$396.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu (Deloitte), E. Seals, J. Martinez (PG&E) to discuss the status of Order Instituting Investigation into 2017 North Bay Wildfires.	\$660.00	0.5	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/18/2019				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, M. Azebu (Deloitte) for consideration of wildfire settlement discussions and second quarter review procedures to be performed.	\$660.00	0.4	\$264.00
07/19/2019				
Azebu, Matt	Address comments on second quarter wildfire liability accounting memo.	\$460.00	2.5	\$1,150.00
Azebu, Matt	Review the wildfire liability including the proposed plan of reorganization submitted by bondholders.	\$460.00	1.0	\$460.00
Azebu, Matt	Call with T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.	\$460.00	0.5	\$230.00
Gillam, Tim	Call with W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review documentation related to accounting for wildfires for second quarter.	\$760.00	0.5	\$380.00
Meredith, Wendy	Call with T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Call with T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.	\$660.00	0.5	\$330.00
07/22/2019				
Azebu, Matt	Edit the wildfire liability memo to address comments on documentation of second quarter review procedures.	\$460.00	2.7	\$1,242.00
Azebu, Matt	Draft emails to J. Garboden, J. Martinez, and K. Mallonee (PG&E) to request meetings to be scheduled to discuss the status of accounting for wildfire liability.	\$460.00	0.6	\$276.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/22/2019				
Meredith, Wendy	Review second quarter review workpapers related to accounting for wildfire liabilities.	\$760.00	0.9	\$684.00
Meredith, Wendy	Review second quarter review draft disclosure related to accounting for wildfire liabilities.	\$760.00	0.2	\$152.00
07/23/2019				
Azebu, Matt	Discussion with S. Schirle, J. Martinez, P. Lui, J. Garboden (PG&E), W. Meredith (Deloitte) related to review of the assumptions to the wildfire liability estimate workbook.	\$460.00	0.5	\$230.00
Meredith, Wendy	Discussion with S. Schirle, J. Martinez, P. Lui, J. Garboden (PG&E), M. Azebu (Deloitte) related to review of the assumptions to the wildfire liability estimate workbook.	\$760.00	0.5	\$380.00
07/24/2019				
Gillam, Tim	Review the year-end and quarterly workpapers for the estimated wildfire claims liability.	\$760.00	1.2	\$912.00
07/25/2019				
Azebu, Matt	Address comments on wildfire liability memo.	\$460.00	1.8	\$828.00
07/26/2019				
Gillam, Tim	Discuss the status of the wildfire liability estimate for the 2nd quarter and discussions with the insurance companies with D. Thomason (PG&E).	\$760.00	1.2	\$912.00
07/29/2019				
Azebu, Matt	Meeting with W. Meredith (Deloitte) to discuss next steps with respect to procedures to be performed over the Company's wildfire liability estimate.	\$460.00	0.5	\$230.00
Meredith, Wendy	Meeting with M. Azebu (Deloitte) to discuss next steps with respect to procedures to be performed over the Company's wildfire liability estimate.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
07/30/2019				
Azebu, Matt	Discussion with J. Garboden (PG&E) on the status of the company's wildfire liability memo.	\$460.00	0.5	\$230.00
07/31/2019				
Azebu, Matt	Review support for new disclosures in Form 10-Q related to wildfire liability.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Meet with J. Garboden, S. Schirle (PG&E), W. Meredith (Deloitte) to discuss wildfire liability accounting for second quarter 2019.	\$460.00	0.5	\$230.00
Azebu, Matt	Discussion with J. Ncho-Oguie, K. Barclay, E. Murdock, W. Meredith, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update.	\$460.00	0.5	\$230.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting for second quarter 2019.	\$760.00	0.7	\$532.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss wildfire liability accounting for second quarter 2019.	\$760.00	0.7	\$532.00
Meredith, Wendy	Meet with J. Garboden, S. Schirle (PG&E), M. Azebu (Deloitte) to discuss wildfire liability accounting for second quarter 2019.	\$760.00	0.5	\$380.00
Meredith, Wendy	Discussion with J. Ncho-Oguie, K. Barclay, E. Murdock, M. Azebu, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.	\$660.00	2.0	\$1,320.00
Subtotal for California Wildfires:			64.3	\$37,458.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
07/10/2019				
Cochran, James	Meeting with P. Giamanco (Deloitte) to discuss status of lease system implementation	\$365.00	0.5	\$182.50
Giamanco, Patrick	Meeting with J. Cochran (Deloitte) to discuss status of lease system implementation .	\$325.00	0.5	\$162.50
07/16/2019				
Cochran, James	Discuss with P. Giamanco (Deloitte) staffing needs for lease system implementation project.	\$365.00	0.5	\$182.50
Giamanco, Patrick	Discuss with J. Cochran (Deloitte) staffing needs for lease system implementation project.	\$325.00	0.5	\$162.50
07/18/2019				
Cochran, James	Discussion between P. Giamanco and J. Cochran (both Deloitte) to discuss status of implementation of lease module in Powerplan	\$365.00	0.5	\$182.50
Subtotal for Lease Accounting Services:			2.5	\$872.50
<i>New Accounting Standards</i>				
07/08/2019				
Azebu, Matt	Review lease discount rate control and reconciliation control.	\$460.00	3.0	\$1,380.00
07/10/2019				
Vitola, Paul	Exchange emails with N. Donahue (Deloitte) regarding requirement to disclose accounting standard 842 related deferred tax assets / liabilities gross or net.	\$760.00	0.3	\$228.00
Vitola, Paul	Research accounting guidance addressing the gross vs net question on temporary differences related to ASC 842 adoption	\$760.00	0.3	\$228.00
07/11/2019				
Azebu, Matt	Review the risks of material misstatement for the lease process.	\$460.00	2.6	\$1,196.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>New Accounting Standards</i>				
07/11/2019				
Sewell, Kyle	Document discount rate control related to leases.	\$350.00	0.7	\$245.00
07/12/2019				
Azebu, Matt	Meet with K. Sewell, B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$460.00	1.0	\$460.00
Sewell, Kyle	Continue to update the lease process flow diagram.	\$350.00	1.6	\$560.00
Sewell, Kyle	Document lease discount rate internal control.	\$350.00	1.3	\$455.00
Sewell, Kyle	Update the lease section process flow diagram.	\$350.00	1.2	\$420.00
Sewell, Kyle	Meet with M. Azebu, B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.	\$350.00	1.0	\$350.00
07/15/2019				
Azebu, Matt	Meet with K. Sewell and M. Azebu (Deloitte) to discuss internal controls related to leases.	\$460.00	0.6	\$276.00
Sewell, Kyle	Update lease risk of material misstatement workpaper.	\$350.00	2.2	\$770.00
Sewell, Kyle	Continue to update lease risk of material misstatement workpaper.	\$350.00	1.4	\$490.00
Sewell, Kyle	Meet with K. Sewell and M. Azebu (Deloitte) to discuss internal controls related to leases.	\$350.00	0.6	\$210.00
07/16/2019				
Azebu, Matt	Discuss lease process with K. Sewell (Deloitte).	\$460.00	1.5	\$690.00
Azebu, Matt	Meet with K. Sewell (Deloitte) to discuss lease internal controls.	\$460.00	0.6	\$276.00
Sewell, Kyle	Discuss leases process with M. Azebu (Deloitte).	\$350.00	1.5	\$525.00
Sewell, Kyle	Update lease discount rate internal control testing workpaper.	\$350.00	1.1	\$385.00
Sewell, Kyle	Address notes within lease risk of material misstatement workpaper.	\$350.00	0.7	\$245.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>New Accounting Standards</i>				
07/16/2019				
Sewell, Kyle	Meet with M. Azebu (Deloitte) to discuss lease internal controls.	\$350.00	0.6	\$210.00
07/17/2019				
Azebu, Matt	Review lease discount rate control.	\$460.00	0.9	\$414.00
07/18/2019				
Sewell, Kyle	Address notes in lease risk of material misstatement control.	\$350.00	3.5	\$1,225.00
Sewell, Kyle	Meet with Z. Birden (PG&E) to discuss the company's internal controls related to identification of new or modified leases	\$350.00	0.8	\$280.00
Sewell, Kyle	Prepare for meeting with Z. Birden (PG&E) regarding internal controls related to identification of new or modified leases	\$350.00	0.7	\$245.00
Sewell, Kyle	Research information relating to sale leaseback transactions and asset retirement obligations.	\$350.00	0.6	\$210.00
07/19/2019				
Azebu, Matt	Discuss lease process with K. Sewell (Deloitte).	\$460.00	1.5	\$690.00
Sewell, Kyle	Discuss lease process with M. Azebu (Deloitte).	\$350.00	1.5	\$525.00
Sewell, Kyle	Updated lease disclosure internal control workpaper.	\$350.00	0.9	\$315.00
07/22/2019				
Azebu, Matt	Review the lease process flow diagram.	\$460.00	0.7	\$322.00
07/26/2019				
Azebu, Matt	Review the lease discount rate control.	\$460.00	1.1	\$506.00
07/30/2019				
Bedi, Arpit	Prepare lease process flow diagram summarizing the company's process for accounting for leases under new lease accounting standard	\$390.00	3.0	\$1,170.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>New Accounting Standards</i>				
07/31/2019				
Bedi, Arpit	Continued to prepare the lease process flow diagram summarizing the company's process for accounting for leases under new lease accounting standard	\$390.00	3.0	\$1,170.00
Subtotal for New Accounting Standards:			42.0	\$16,671.00
<i>Post Bankruptcy Matters</i>				
07/03/2019				
Gillam, Tim	Research the accounting guidance related to pre-petition vs post-petition in bankruptcy	\$760.00	2.5	\$1,900.00
07/08/2019				
Hennessy, Vincent	Prepare documentation of the risks of material misstatement identified related to bankruptcy.	\$390.00	3.4	\$1,326.00
07/09/2019				
Hennessy, Vincent	Continued to prepare documentation of the risks of material misstatement identified related to bankruptcy.	\$390.00	1.6	\$624.00
07/10/2019				
Hennessy, Vincent	Documented planned audit procedures to address risks of material misstatement identified related to bankruptcy	\$390.00	2.3	\$897.00
Rice, Blake	Meeting with J. Hamner, M. Azebu, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$460.00	1.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/11/2019				
Azebu, Matt	Meeting with J. Hamner, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$460.00	1.0	\$460.00
Azebu, Matt	Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, J. Ncho Oguie, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$460.00	1.0	\$460.00
Hamner, Jack	Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Hennessy, Vincent	Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, S. Jasinski, B. Rice, J. Ncho Oguie, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Hennessy, Vincent	Continued to document planned audit procedures to address risks of material misstatement identified related to bankruptcy	\$390.00	0.9	\$351.00
Hennessy, Vincent	Work on data retention memo for legal hold due to bankruptcy.	\$390.00	0.7	\$273.00
Hennessy, Vincent	Correspondence with P. Veluri (Deloitte) to communicate the requirement to preserve all journal entry data due to PG&E's Legal Hold.	\$390.00	0.3	\$117.00
Hennessy, Vincent	Correspond with D. DeMartini (PG&E) regarding bankruptcy controls.	\$390.00	0.2	\$78.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/11/2019				
Jasinski, Samantha	Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, B. Rice, J. Ncho Oguie, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$580.00	1.0	\$580.00
Martin, Blake	Meeting with J. Hamner, M. Azebu, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Martin, Blake	Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Rice, J. Ncho Oguie, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Meredith, Wendy	Prepare for internal meeting regarding bankruptcy impact and bankruptcy accounting.	\$760.00	0.2	\$152.00
Meredith, Wendy	Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Rice, J. Ncho Oguie, B. Martin (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$760.00	1.0	\$760.00
Murdock, Elizabeth	Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, J. Ncho Oguie, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$660.00	1.0	\$660.00
Ncho-Oguie, Jean-Denis	Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$660.00	1.0	\$660.00
Ncho-Oguie, Jean-Denis	Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Rice, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$660.00	1.0	\$660.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/11/2019				
Nguyen, Jessica	Meeting with L. Schloetter, B. Steele, B. Rice, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Rice, Blake	Meeting with L. Schloetter, B. Steele, J. Nguyen, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Meeting with J. Hamner, M. Azebu, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Meeting with B. Steele, J. Nguyen, B. Rice, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Sewell, Kyle	Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, J. Ncho Oguie, E. Murdock (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
Steele, Bridget	Meeting with L. Schloetter, J. Nguyen, B. Rice, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.	\$390.00	1.0	\$390.00
07/12/2019				
Hennessy, Vincent	Update planned audit procedures to address risks of material misstatement identified related to bankruptcy / reorganization items	\$390.00	1.7	\$663.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/12/2019				
Hennessy, Vincent	Prepare for bankruptcy meeting with E. Murdock to discuss the planned audit approach for testing bankruptcy related risks of material misstatement.	\$390.00	1.3	\$507.00
Hennessy, Vincent	Discussion with E. Murdock (Deloitte) regarding bankruptcy risks and controls and planned audit approach for testing bankruptcy related risks of material misstatement.	\$390.00	0.6	\$234.00
Meredith, Wendy	Review draft accounting memo related to presentation of preferred dividends on the financial statements in bankruptcy.	\$760.00	0.3	\$228.00
Murdock, Elizabeth	Discussion with V. Hennessy (Deloitte) regarding bankruptcy risks and controls and planned audit approach for testing bankruptcy related risks of material misstatement.	\$660.00	0.6	\$396.00
07/14/2019				
Murdock, Elizabeth	Review updated preferred dividend accrual memo summarizing accounting in bankruptcy	\$660.00	0.4	\$264.00
07/15/2019				
Donahue, Nona	Call with K. Gerstel, M. Luong, R. Nkinzingabo (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.	\$760.00	0.5	\$380.00
Gerstel, Ken	Call with N. Donahue, M. Luong, R. Nkinzingabo (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.	\$760.00	0.5	\$380.00
Gerstel, Ken	Performed research on tax treatment of pre-petition interest and bankruptcy costs.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Correspond via email with D. DeMartini (PG&E) regarding bankruptcy controls.	\$390.00	0.4	\$156.00
Luong, Mimi	Call with N. Donahue, K. Gerstel, R. Nkinzingabo (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.	\$660.00	0.5	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/15/2019				
Luong, Mimi	Prepare for bankruptcy planning call with N. Donahue, K. Gerstel, M. Luong, R. Nkinzingabo (Deloitte).	\$660.00	0.1	\$66.00
Nkinzingabo, Rudy	Call with N. Donahue, K. Gerstel, M. Luong (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.	\$580.00	0.5	\$290.00
07/16/2019				
Sivakumar, Gireesh kumar	Review debtor in possession financing agreements for accounting considerations related to potential embedded derivatives.	\$660.00	1.0	\$660.00
07/18/2019				
Donahue, Nona	Discussion with E. Min and T. Lewis (PG&E) on tax bankruptcy items and bankruptcy issues to expect.	\$760.00	1.6	\$1,216.00
Nkinzingabo, Rudy	Review bankruptcy cost analysis.	\$580.00	1.0	\$580.00
Nkinzingabo, Rudy	Review tax guidance related to bankruptcy costs.	\$580.00	0.9	\$522.00
Nkinzingabo, Rudy	Review company's bankruptcy costs consideration memo.	\$580.00	0.9	\$522.00
07/19/2019				
Kilkenny, Tom	Perform research on accounting for reorganization items in bankruptcy.	\$760.00	0.8	\$608.00
Sivakumar, Gireesh kumar	Review debtor in possession financing agreements for accounting considerations related to potential embedded derivatives.	\$660.00	1.0	\$660.00
Yuen, Jennifer	Review Q1 summary memo provided by PG&E for bankruptcy cost reconciliation.	\$460.00	3.6	\$1,656.00
07/22/2019				
Azebu, Matt	Review disclosure requirements related to changes in estimates under reorganization guidance.	\$460.00	1.6	\$736.00
Meredith, Wendy	Research presentation for changes in valuation of liabilities subject to compromise.	\$760.00	0.4	\$304.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/22/2019				
Murdock, Elizabeth	Research accounting related to liabilities subject to compromise and reorganization line items.	\$660.00	0.7	\$462.00
Murdock, Elizabeth	Call with A. Sasso, M. Sullivan (Deloitte) to discuss accounting implications of planned reorganization filing.	\$660.00	0.5	\$330.00
Sasso, Anthony	Call with E. Murdock, M. Sullivan (Deloitte) to discuss accounting implications of planned reorganization filing.	\$760.00	0.5	\$380.00
Sullivan, Mike	Call with E. Murdock, A. Sasso (Deloitte) to discuss accounting implications of planned reorganization filing.	\$760.00	0.5	\$380.00
07/23/2019				
Azebu, Matt	Research the disclosures under generally accepted accounting principles for changes in pre-petition liabilities.	\$460.00	2.1	\$966.00
Azebu, Matt	Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$460.00	0.5	\$230.00
Azebu, Matt	Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$460.00	0.4	\$184.00
Gillam, Tim	Review the bankruptcy accounting guidance.	\$760.00	0.6	\$456.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/23/2019				
Gillam, Tim	Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$760.00	0.4	\$304.00
Meredith, Wendy	Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$760.00	0.5	\$380.00
Meredith, Wendy	Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$760.00	0.4	\$304.00
Meredith, Wendy	Research accounting related to changes in the pre-petition wildfire liability estimate in the interim financial statements.	\$760.00	0.4	\$304.00
Murdock, Elizabeth	Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$660.00	0.5	\$330.00
Perez Zaldivar, Ignacio	Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$760.00	0.4	\$304.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/23/2019				
Sasso, Anthony	Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$760.00	0.3	\$228.00
Sullivan, Mike	Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.	\$760.00	0.5	\$380.00
07/25/2019				
Kilkenny, Tom	Discussion between E. Murdock and T. Kilkenny (both Deloitte) regarding scope of bankruptcy testing procedures.	\$760.00	1.0	\$760.00
Murdock, Elizabeth	Discussion between E. Murdock and T. Kilkenny (both Deloitte) regarding scope of bankruptcy testing procedures.	\$660.00	0.7	\$462.00
07/26/2019				
Pallai, Prakash	Review debt contract for accounting implications as a result of bankruptcy.	\$660.00	2.5	\$1,650.00
07/28/2019				
Murdock, Elizabeth	Research subsequent event considerations for court approvals.	\$660.00	0.3	\$198.00
07/29/2019				
Anandan, Harish Bharadwaj	Analyzed debt agreement for accounting considerations under reorganization accounting guidance.	\$460.00	3.0	\$1,380.00
Anandan, Harish Bharadwaj	Continued to analyze debt agreement for accounting considerations under reorganization accounting guidance.	\$460.00	2.5	\$1,150.00
Anandan, Harish Bharadwaj	Further analyzed debt agreement for accounting considerations under reorganization accounting guidance.	\$460.00	2.5	\$1,150.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/29/2019				
Doolittle, Chase	Discussion with V. Hennessy (Deloitte) regarding restructuring cost testing.	\$390.00	1.5	\$585.00
Hennessy, Vincent	Discussion with C. Doolittle (Deloitte) regarding restructuring cost testing.	\$390.00	1.5	\$585.00
Hennessy, Vincent	Update restructuring costs workpaper.	\$390.00	1.0	\$390.00
Hennessy, Vincent	Discussion with B. Rice (Deloitte) regarding reorganization items testing.	\$390.00	0.5	\$195.00
Rice, Blake	Discussion with V. Hennessy (Deloitte) regarding reorganization items testing.	\$460.00	0.5	\$230.00
07/30/2019				
Anandan, Harish Bharadwaj	Review debtor in possession credit agreements to assess accounting treatment.	\$460.00	4.0	\$1,840.00
Anandan, Harish Bharadwaj	Performed accounting research related to accounting for debtor in possession credit agreements under reorganization accounting.	\$460.00	4.0	\$1,840.00
Anandan, Harish Bharadwaj	Continued to perform accounting research related to accounting for debtor in possession credit agreements under reorganization accounting.	\$460.00	4.0	\$1,840.00
Hennessy, Vincent	Discussion with T. Lett (PG&E) regarding reorganization items for testing.	\$390.00	0.5	\$195.00
07/31/2019				
Anandan, Harish Bharadwaj	Continued to document assessment of accounting treatment related to debtor in possession credit agreements under reorganization accounting guidance.	\$460.00	3.0	\$1,380.00
Anandan, Harish Bharadwaj	Documented assessment of accounting treatment related to debtor in possession credit agreements under reorganization accounting guidance.	\$460.00	2.5	\$1,150.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
07/31/2019				
Anandan, Harish Bharadwaj	Documented considerations related to assessment of accounting treatment of debtor in possession credit agreements under reorganization accounting.	\$460.00	2.5	\$1,150.00
Subtotal for Post Bankruptcy Matters:			98.0	\$50,178.00
<i>Preparation of Fee Applications</i>				
07/09/2019				
Jasinski, Samantha	Continue to review D&T time entries for submission to bankruptcy court.	\$290.00	1.4	\$406.00
07/10/2019				
Jasinski, Samantha	Continue to prepare fee schedule for time incurred through June 30, 2019.	\$290.00	0.7	\$203.00
07/25/2019				
Gutierrez, Dalia	Review the June fee detail in preparation for the monthly fee application.	\$200.00	4.1	\$820.00
Gutierrez, Dalia	Continue to review the June fee detail in preparation for the monthly fee application.	\$200.00	3.9	\$780.00
07/26/2019				
Gutierrez, Dalia	Provide comments to June fee detail in preparation for the monthly fee application.	\$200.00	4.2	\$840.00
Gutierrez, Dalia	Continue to provide comments to June fee detail in preparation for the monthly fee application.	\$200.00	3.8	\$760.00
07/29/2019				
Gutierrez, Dalia	Complete review of June fee detail for the monthly fee application.	\$200.00	3.6	\$720.00
Gutierrez, Dalia	Review June expense detail in preparation for the monthly fee application.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/30/2019				
Gutierrez, Dalia	Complete review of June fee detail for monthly fee application.	\$200.00	2.4	\$480.00
07/31/2019				
Gutierrez, Dalia	Update expenses per team feedback for first monthly fee application, including upload to billing tool.	\$200.00	2.0	\$400.00
Jasinski, Samantha	Review D&T time entries for submission to bankruptcy court.	\$290.00	4.0	\$1,160.00
Subtotal for Preparation of Fee Applications:			32.1	\$6,969.00
<i>Regulatory Accounting</i>				
07/08/2019				
Meredith, Wendy	Review draft California Public Utilities Commission (CPUC) report regarding CPUC Rulemaking on Criteria and Methodology for Wildfire Cost Recovery.	\$760.00	0.4	\$304.00
Meredith, Wendy	Review draft California Public Utilities Commission (CPUC) report regarding CPUC Rulemaking on Criteria and Methodology for Wildfire Cost Recovery.	\$760.00	0.3	\$228.00
07/12/2019				
Jasinski, Samantha	Prepare memo on recoverability of wildfire costs.	\$580.00	1.8	\$1,044.00
Jasinski, Samantha	Meeting with B. Rice (Deloitte) and A. Duran (PG&E) to discuss wildfire cost recoverability.	\$580.00	1.0	\$580.00
Rice, Blake	Meeting with S. Jasinski (Deloitte), A. Duran (PG&E) to discuss wildfire cost recoverability.	\$460.00	1.0	\$460.00
Subtotal for Regulatory Accounting:			4.5	\$2,616.00
Total			2,327.2	\$605,114.50

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Barta, Steve	\$760.00	1.3	\$988.00
Barton, Doug	\$760.00	9.4	\$7,144.00
Donahue, Nona	\$760.00	2.1	\$1,596.00
Gerstel, Ken	\$760.00	1.0	\$760.00
Gillam, Tim	\$760.00	38.9	\$29,564.00
Green, Mike	\$760.00	0.8	\$608.00
Kilkenny, Tom	\$760.00	1.8	\$1,368.00
Meredith, Wendy	\$760.00	14.2	\$10,792.00
Perez Zaldivar, Ignacio	\$760.00	0.4	\$304.00
Sasso, Anthony	\$760.00	0.8	\$608.00
Sojkowski, Rick	\$760.00	2.1	\$1,596.00
Sullivan, Mike	\$760.00	1.0	\$760.00
Vitola, Paul	\$760.00	0.6	\$456.00
Weller, Curt	\$760.00	20.3	\$15,428.00
Luong, Mimi	\$660.00	0.6	\$396.00
Murdock, Elizabeth	\$660.00	4.7	\$3,102.00
Ncho-Oguie, Jean-Denis	\$660.00	21.5	\$14,190.00
Pallai, Prakash	\$660.00	2.5	\$1,650.00
Roll, Kevin	\$660.00	1.0	\$660.00
Sivakumar, Gireesh kumar	\$660.00	2.0	\$1,320.00
Barclay, Kelsey	\$580.00	38.4	\$22,272.00
Garcia, Edward	\$580.00	1.0	\$580.00
Jasinski, Samantha	\$580.00	3.8	\$2,204.00
Nkinzingabo, Rudy	\$580.00	3.3	\$1,914.00
Anandan, Harish Bharadwaj	\$460.00	28.0	\$12,880.00
Azebu, Matt	\$460.00	55.0	\$25,300.00
Rice, Blake	\$460.00	4.5	\$2,070.00
Yuen, Jennifer	\$460.00	3.6	\$1,656.00
Bedi, Arpit	\$390.00	6.0	\$2,340.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Doolittle, Chase	\$390.00	1.5	\$585.00
Hamner, Jack	\$390.00	1.0	\$390.00
Hennessy, Vincent	\$390.00	17.9	\$6,981.00
Martin, Blake	\$390.00	11.7	\$4,563.00
Nguyen, Jessica	\$390.00	1.0	\$390.00
Schloetter, Lexie	\$390.00	2.0	\$780.00
Sewell, Kyle	\$390.00	1.0	\$390.00
Steele, Bridget	\$390.00	1.0	\$390.00
Basilico, Ellen	\$380.00	3.7	\$1,406.00
Choudhary, Devesh	\$380.00	1.7	\$646.00
Clark, Brian	\$380.00	1.0	\$380.00
Cochran, James	\$380.00	3.0	\$1,140.00
Donahue, Nona	\$380.00	1.9	\$722.00
Gillam, Tim	\$380.00	37.9	\$14,402.00
Meredith, Wendy	\$380.00	23.3	\$8,854.00
Pemberton, Tricia	\$380.00	4.6	\$1,748.00
Cochran, James	\$365.00	1.5	\$547.50
Sewell, Kyle	\$350.00	21.9	\$7,665.00
Bush, Amber	\$330.00	3.0	\$990.00
Giamanco, Patrick	\$330.00	28.2	\$9,306.00
Murdock, Elizabeth	\$330.00	36.2	\$11,946.00
Ncho-Oguie, Jean-Denis	\$330.00	44.6	\$14,718.00
Varkey, Jamie	\$330.00	0.2	\$66.00
White, Teal	\$330.00	0.2	\$66.00
Giamanco, Patrick	\$325.00	1.0	\$325.00
Jasinski, Samantha	\$290.00	95.5	\$27,695.00
Nkinzingabo, Rudy	\$290.00	20.1	\$5,829.00
Sreeram, Sree	\$290.00	5.0	\$1,450.00
Veluri, Pavani	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Adams, Haley	\$230.00	21.5	\$4,945.00
Agarwal, Rima	\$230.00	20.5	\$4,715.00
Azebu, Matt	\$230.00	61.4	\$14,122.00
Bhimani, Harika	\$230.00	3.0	\$690.00
Jain, Rachna	\$230.00	1.0	\$230.00
Kamra, Akanksha	\$230.00	26.7	\$6,141.00
Kipkirui, Winnie	\$230.00	185.0	\$42,550.00
M, Nikitha	\$230.00	15.0	\$3,450.00
Morley, Carlye	\$230.00	4.7	\$1,081.00
Rice, Blake	\$230.00	116.2	\$26,726.00
Varshney, Swati	\$230.00	47.4	\$10,902.00
Yuen, Jennifer	\$230.00	32.4	\$7,452.00
Bedi, Arpit	\$200.00	102.2	\$20,440.00
Bhattacharya, Ayush	\$200.00	70.0	\$14,000.00
Choudhury, Viki	\$200.00	27.0	\$5,400.00
Fazil, Mohamed	\$200.00	50.5	\$10,100.00
Gutierrez, Dalia	\$200.00	26.0	\$5,200.00
Hamner, Jack	\$200.00	1.4	\$280.00
Hennessy, Vincent	\$200.00	107.8	\$21,560.00
Martin, Blake	\$200.00	108.3	\$21,660.00
Salisam, Soujanya	\$200.00	11.0	\$2,200.00
Jain, Naman	\$180.00	2.0	\$360.00
Mehra, Shreya	\$180.00	23.7	\$4,266.00
Schloetter, Lexie	\$180.00	135.4	\$24,372.00
Sewell, Kyle	\$180.00	78.3	\$14,094.00
Doolittle, Chase	\$120.00	12.5	\$1,500.00
K, Kavya	\$120.00	84.0	\$10,080.00
Nambiar, Sachin	\$120.00	10.0	\$1,200.00
Nguyen, Jessica	\$120.00	45.3	\$5,436.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

July 01, 2019 - July 31, 2019

Recapitulation

Name	Rate	Hours	Fees
Sonn, Rebecca	\$120.00	54.2	\$6,504.00
Steele, Bridget	\$120.00	72.1	\$8,652.00
Xue, Ella	\$120.00	125.5	\$15,060.00